

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
CORPUS CHRISTI DIVISION**

In re:	)	
	)	Chapter 11
J. C. PENNEY COMPANY, INC., <i>et al.</i> , <sup>1</sup>	)	
	)	Case No. 20-20182 (DRJ)
Debtors.	)	
	)	(Jointly Administered)

**DEBTORS' APPLICATION FOR  
ENTRY OF AN ORDER (I) AUTHORIZING THE  
DEBTORS TO RETAIN AND EMPLOY DELOITTE FINANCIAL  
ADVISORY SERVICES LLP AS FRESH START ACCOUNTING ADVISORS  
EFFECTIVE AS OF JULY 7, 2020 AND (II) GRANTING RELATED RELIEF**

**THIS APPLICATION SEEKS AN ORDER THAT MAY ADVERSELY AFFECT YOU. IF YOU OBJECT TO THE RELIEF REQUESTED, YOU MUST RESPOND IN WRITING, SPECIFICALLY ANSWERING EACH PARAGRAPH OF THIS PLEADING. UNLESS OTHERWISE DIRECTED BY THE COURT, YOU MUST FILE YOUR RESPONSE WITH THE CLERK OF THE BANKRUPTCY COURT WITHIN TWENTY-ONE DAYS FROM THE DATE YOU WERE SERVED WITH THIS PLEADING. YOU MUST SERVE A COPY OF YOUR RESPONSE ON THE PERSON WHO SENT YOU THE NOTICE; OTHERWISE, THE COURT MAY TREAT THE PLEADING AS UNOPPOSED AND GRANT THE RELIEF REQUESTED.**

**REPRESENTED PARTIES SHOULD ACT THROUGH THEIR ATTORNEY.**

The above-captioned debtors and debtors in possession (collectively, the “Debtors”) state as follows in support of this application (this “Application”):

**Relief Requested**

1. The Debtors seek entry of an order (the “Order”), substantially in the form attached hereto: (a) authorizing the Debtors to retain and employ Deloitte Financial Advisory Services LLP (“Deloitte FAS”) as fresh start accounting advisors for the Debtors in connection with these chapter 11 cases, effective as of July 7, 2020, pursuant to the terms and conditions set forth in that

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<sup>1</sup> A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors’ claims and noticing agent at <http://cases.primeclerk.com/JCPenney>. The location of Debtor J. C. Penney Company, Inc.’s principal place of business and the Debtors’ service address in these chapter 11 cases is 6501 Legacy Drive, Plano, Texas 75024.

certain engagement letter, dated July 23, 2020 and made effective as of July 7, 2020, between the Debtors and Deloitte FAS (the “Engagement Letter”), attached as Exhibit 1 to the Order; and (b) granting related relief. In support of this Application, the Debtors submit the declaration of Anthony Sasso (the “Sasso Declaration”), a managing director of Deloitte FAS, which is attached hereto as Exhibit A and incorporated herein by reference.

### **Jurisdiction and Venue**

2. The United States Bankruptcy Court for the Southern District of Texas (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157 (b). The Debtors confirm their consent, pursuant to rule 7008 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), to the entry of a final order.

3. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

4. The bases for the relief requested herein are sections 327(a) and 328(a) of chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”), Bankruptcy Rule 2014(a), and rule 2014-1 of the Bankruptcy Local Rules for the Southern District of Texas (the “Bankruptcy Local Rules”).

5. On May 15, 2020 (the “Petition Date”), each Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. A detailed description of the facts and circumstances of these chapter 11 cases is set forth in the *Declaration of Bill Wafford, Executive Vice President, Chief Financial Officer of J. C. Penney Company, Inc., in Support of Debtors’ Chapter 11 Petitions and First Day Motions* (the “First Day Declaration”) [Docket No. 25].

6. The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On May 15, 2020, the Court entered an order [Docket No. 4] authorizing procedural consolidation and joint

administration of these chapter 11 cases pursuant to Bankruptcy Rule 1015(b). On May 28, 2020, the United States Trustee for the Southern District of Texas (the “U.S. Trustee”) appointed an official committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the “Committee”) [Docket No. 329].

### **Deloitte FAS’s Qualifications**

7. Deloitte FAS is a professional services firm with offices across the United States. Deloitte FAS has a wealth of experience in providing fresh start accounting services and has performed such services in large and complex chapter 11 cases on behalf of debtors throughout the United States. Deloitte FAS is well-qualified and able to perform fresh start accounting services for the Debtors in a cost-effective, efficient, and timely manner. Deloitte FAS’s services fulfill an important need and are not provided by any of the Debtors’ other professionals.

### **Services to Be Rendered**<sup>2</sup>

8. Subject to the Court’s approval, Deloitte FAS will provide fresh start accounting services for the Debtors in accordance with the terms and conditions set forth in the Engagement Letter, and as requested by the Debtors and agreed to by Deloitte FAS (collectively, the “Services”):

- Planning for Debtors’ determination of and substantiation of the fresh-start balance sheet under Accounting Services Codification (“ASC”) 852:
  - a. assist management in its development of an implementation approach for fresh start accounting, starting with any necessary training and support and culminating in a strategy and work plan for the project;

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<sup>2</sup> The summary of the Engagement Letter contained in this Application are provided for informational purposes only. In the event of any inconsistency between the summary contained herein and the terms and provisions of the Engagement Letter, the terms and provisions of the Engagement Letter, as approved by the Court pursuant to the Order, shall control. Capitalized terms used herein but not otherwise defined shall have the meanings ascribed to them in the Engagement Letter.

- b. advise and provide recommendations to management in connection with its determination of plan of reorganization (“POR”) adjustments necessary to record the impact of the POR to the books of entry of the appropriate legal entities; and
  - c. assist management in its determination of asset and liability fair values and other fresh-start adjustments as necessary to comply with the accounting and reporting requirements of ASC 852. This effort will be coordinated among, bankruptcy, accounting, tax and valuation specialists.
- Other related advice and assistance with accounting and financial reporting:
  - a. advise management as it prepares accounting information and disclosures in support of public and/or private financial filings such as 10-K or 10-Q’s or lender statements;
  - b. assist management with other valuation matters as it deems necessary for financial reporting disclosures;
  - c. advise management as it evaluates existing internal controls and/or develops new controls for fresh-start accounting implementation; and
  - d. assist management with its responses to questions or other requests from the Debtors’ external auditors regarding bankruptcy accounting and reporting matters.
- Application support:
  - a. assist management in its preparation and implementation of the accounting treatments and systems updates for its fresh start accounting implementation as of the fresh start reporting date.
- Valuation services:
  - a. assist the Debtors with their identification of tangible and intangible assets, as well as liabilities to be revalued at their fair value for fresh start accounting purposes;
  - b. analyze fair value estimates or other valuations performed by others, if any and assist management in identifying additional efforts related to these estimates;
  - c. assist management with its estimates of the fair value of specific assets, liabilities, reporting units and legal entities, as specified by management;
  - d. advise the Debtors on allocating assets, liabilities and goodwill to reporting units;

- e. coordinate valuation information for auditor review, advise management as it addresses company-specific issues surrounding value allocation to specific assets, legal entities, cost centers, operating segments and/or reporting units;
  - f. estimate fair market value of certain owned real property to assist management in its assessment of lease characterization for tax purposes;
  - g. perform analysis to assist management in assessing the criteria outlined in IRS Revenue Procedures 2001-28 and 2001-29 for purposes of “true lease” characterization for tax purposes; and
  - h. provide advice and recommendations to assist the Debtors with its financial reporting activities according to guidance set forth in ASC 350 and ASC 360.
- General advice and assistance with accounting and financial reporting:
    - a. provide guidance on relevant accounting literature and guidance under U.S. GAAP and SEC rules and regulations on accounting and financial reporting inquiries;
    - b. assist with drafting initial documentation with respect to Debtors’ accounting and financial reporting policy decisions and positions;
    - c. assist with preparation of responses to accounting related inquiries;
    - d. perform financial reporting disclosure research and footnote disclosure benchmarking; and
    - e. assist with drafting financial statement footnote disclosures.
  - Other related services:
    - a. provide advice and recommendations to management to assist it in determining the tax impact of the POR and fresh start to the financial statements;
    - b. provide advice regarding the restructuring and emergence process from a tax perspective, including analyzing various structuring alternatives and cancellation of indebtedness;
    - c. provide other state, federal, or international tax guidance.

9. As provided in the Engagement Letter, Deloitte FAS will be assisted by other professionals of its affiliates as necessary to perform services for the Debtors, including professionals of Deloitte Transactions and Business Analytics LLP (“DTBA”), Deloitte

Consulting LLP (“Deloitte Consulting”), Deloitte Tax LLP (“Deloitte Tax”), and Deloitte & Touche LLP (“Deloitte & Touche”).

### **Professional Compensation**

10. Deloitte FAS’s retention by the Debtors is conditioned upon its ability to be retained in accordance with its terms and conditions of employment, including the proposed compensation arrangements set forth in the Engagement Letter.

11. Subject to Court approval, and in compliance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Bankruptcy Local Rules, and such other procedures as may be established by order of the Court, including the *Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals, and (II) Granting Related Relief* [Docket No. 995] (the “Interim Compensation Order”), the Debtors will compensate Deloitte FAS in accordance with the terms and conditions of the Engagement Letter, which, in relevant part, provides for the following compensation structure.

12. Pursuant to the terms of the Engagement Letter, Deloitte FAS will bill the Debtors fees for services based on the amount of professional time required and the experience level of the professionals involved, as set forth in the tables below:

#### ***Bankruptcy Accounting and Emergence Accounting Services***

<b>Professional Level</b>	<b>Hourly Rates</b>
Partner/Principal/Managing Director	\$725 - \$970
Senior Manager/Senior Vice President	\$650 - \$690
Manager/Vice President	\$550
Senior Associate	\$400 - \$485
Associate	\$290 - \$390

***General Advice and Assistance with Accounting and Financial Reporting***

<b>Professional Level</b>	<b>Hourly Rates</b>
Partner/Principal/Managing Director	\$595
Senior Manager/Senior Vice President	\$500
Manager/Vice President	\$425
Senior Associate	\$325
Other Personnel	\$200

***Valuation Services***

<b>Professional Level</b>	<b>Hourly Rates</b>
Partner/Principal/Managing Director	\$510 - \$590
Senior Manager/Senior Vice President	\$480 - \$530
Manager/Vice President	\$450 - \$500
Senior Associate	\$400 - \$445
Associate	\$290 - \$390

***Fresh-Start Tax Services***

<b>Professional Level</b>	<b>Hourly Rates</b>
Partner/Principal/Managing Director	\$965
Senior Manager	\$870
Manager	\$745
Senior Consultant	\$635

Professional Level	Hourly Rates
Consultant	\$525
Junior Consultant	\$500

13. In addition to the fees set forth above, actual, reasonable, and necessary expenses, including travel, report production, delivery services, and other expenses incurred in providing Deloitte FAS's services, will be included in the total amount billed.

14. Some services incidental to the tasks to be performed by Deloitte FAS in these chapter 11 cases may be performed by personnel now employed by or associated with affiliates of Deloitte FAS, such as DTBA, Deloitte Consulting, Deloitte Tax, and Deloitte & Touche, or their respective subsidiaries, including subsidiaries located outside of the United States.

15. Deloitte FAS has received no promises regarding compensation in these chapter 11 cases other than in accordance with the Bankruptcy Code and as set forth in the Sasso Declaration. Deloitte FAS has no agreement with any nonaffiliated or unrelated entity to share any compensation earned in these chapter 11 cases.

### **Indemnification**

16. As part of the overall compensation payable to Deloitte FAS under the terms of the Engagement Letter, the Debtors have agreed to the following indemnification obligations (the "Indemnification Provisions") as set forth in the general business terms attached to the Engagement Letter, subject to modification by the Order:

Client shall indemnify and hold harmless Advisor, its subsidiaries and subcontractors, and their respective personnel from all Claims, except to the extent resulting from the gross negligence, recklessness, bad faith or intentional misconduct of Advisor or its subcontractors.

17. The Engagement Letter was negotiated by the Debtors and Deloitte FAS at arms' length and in good faith. The Debtors believe that the Indemnification Provisions are appropriate



and reasonable for the types of engagements covered by the Engagement Letter, both out-of-court and in chapter 11 cases.

**Applications for Compensation**

18. Deloitte FAS intends to apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with these chapter 11 cases, subject to the Court's approval and in compliance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Bankruptcy Local Rules, any applicable guidelines established by the U.S. Trustee (the "U.S. Trustee Guidelines"), the Interim Compensation Order, and any other applicable procedures and orders of the Court, including any order approving the Application and consistent with the proposed compensation set forth in this Application and the Engagement Letter. Deloitte FAS has agreed to accept as compensation such sums as may be allowed by the Court and understands that fee awards are subject to approval by the Court.

19. The Debtors request that Deloitte FAS be permitted to submit monthly invoices for services rendered and expenses incurred under each Engagement Letter. Such invoices will contain reasonable detail in support of any fees (in 1/10th of an hour increments) consistent with any rules, guidelines, and/or administrative orders promulgated by the Court that apply to these chapter 11 cases. The Debtors request authority to pay such invoices, after appropriate review, in a manner consistent with the payment of other retained professionals in these chapter 11 cases and consistent with any administrative orders, if any, that would apply to interim payments. All payments rendered pursuant to Deloitte FAS's retention by the Debtors must be approved by an order of this Court and based upon the filing by Deloitte FAS of appropriate interim and final applications for allowance of compensation and reimbursement of expenses.

**No Duplication of Services**

20. The Debtors believe that the services provided by Deloitte FAS will not unnecessarily duplicate or overlap with the services that other professionals will be providing to the Debtors in these chapter 11 cases. The Debtors will coordinate with Deloitte FAS and the Debtors' other professionals to minimize unnecessary duplication of efforts among the Debtors' professionals.

**Deloitte FAS's Disinterestedness**

21. As set forth in the Sasso Declaration, to the best of the Debtors' knowledge, Deloitte FAS is a "disinterested person" as that term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code.

22. Further, to the best of the Debtors' knowledge, except as set forth in the Sasso Declaration: (a) neither Deloitte FAS nor any partner, principal, or managing director of Deloitte FAS that is anticipated to provide the services for which Deloitte FAS is to be retained (the "Deloitte FAS Partners/Principals/Managing Directors") holds any interest adverse to the Debtors; (b) Deloitte FAS has no relationship to the Debtors, their significant creditors, certain other significant parties-in-interest, or to the attorneys that are known to be assisting the Debtors in these chapter 11 cases; and (c) there is no connection between the personnel of Deloitte FAS or its affiliates who are anticipated to provide services to the Debtors and the United States Bankruptcy Judge presiding in these chapter 11 cases, the U.S. Trustee, or the attorneys therefor assigned to these chapter 11 cases.

23. As set forth in the Sasso Declaration, if any new material facts of relationships are discovered or arise, Deloitte FAS will promptly file a supplemental disclosure with the Court.

**Basis for Relief**

24. The Debtors submit that the retention of Deloitte FAS under the terms described herein is appropriate under sections 327(a) and 1107(b) of the Bankruptcy Code. Section 327(a) of the Bankruptcy Code empowers a debtor in possession, with the Court's approval, to employ professionals "that do not hold or represent an interest adverse to the estate, and that are disinterested persons, to represent or assist" the debtor in possession in carrying out its duties under the Bankruptcy Code. 11 U.S.C. § 327(a).

25. For the reasons set forth in the Sasso Declaration, Deloitte FAS does not "hold or represent an interest adverse to the estate." Moreover, Deloitte FAS is a "disinterested person" within the meaning of section 101(14) of the Bankruptcy Code. As demonstrated in the Sasso Declaration, Deloitte FAS satisfies this standard.

26. Bankruptcy Rule 2014 requires that an application for retention include:

[S]pecific facts showing the necessity for the employment, the name of the [firm] to be employed, the reasons for the selection, the professional services to be rendered, any proposed arrangement for compensation, and, to the best of the applicant's knowledge, all of the [firm's] connections with the debtor, creditors, any other party in interest, their respective attorneys and accountants, the United States trustee, or any person employed in the office of the United States trustee.

Fed. R. Bankr. P. 2014(a). Additionally, Bankruptcy Local Rule 2014-1 requires an entity seeking approval of employment under section 327(a) of the Bankruptcy Code to file a motion, supporting affidavit, and proposed order. All of those requirements have been satisfied by this Application, the Sasso Declaration, and the Order attached hereto.

27. Finally, the Debtors believe that employment of Deloitte FAS effective as of July 7, 2020 is warranted under the circumstances of these chapter 11 cases so that Deloitte FAS may be compensated for services rendered before entry of an order approving the employment of Deloitte FAS. More specifically, Deloitte FAS has provided, and will continue to provide,

valuable services to the Debtors. *See, e.g., In re Ark. Co.*, 798 F.2d 645, 648 (3d Cir. 1986) (collecting cases) (“[T]he bankruptcy courts have the power to authorize retroactive employment of counsel and other professionals under their broad equity power.”). While providing these valuable services to the Debtors since July 7, 2020, Deloitte FAS has been working diligently to undertake its connections checking processes in order to be able to submit the Sasso Declaration in support of this Application. To the best of the Debtors’ knowledge, approval of this Application will not prejudice any parties in interest, because, among other things, the services provided by Deloitte FAS will assist the Debtors in their process towards emergence. The Debtors submit that these circumstances are of a nature warranting retroactive approval pursuant to Bankruptcy Local Rule 2014-1(b)(2).

### **Notice**

28. Notice of the hearing on the relief requested in this Application will be provided by the Debtors in accordance and compliance with Bankruptcy Rules 4001 and 9014, as well as the Bankruptcy Local Rules, and is sufficient under the circumstances. The Debtors will provide notice to parties-in-interest, including: (a) the U.S. Trustee; (b) counsel to the Committee; (c) Otterbourg P.C., as counsel to Wells Fargo Bank, N.A., administrative agent under the Debtors’ revolving credit facility; (d) the administrative agent under the Debtors’ term loan facility; (e) Wilmington Trust, N.A., as indenture trustee under the Debtors’ 5.875% first lien secured notes due 2023; (f) UMB Bank, N.A., as indenture trustee under the Debtors’ 8.625% second lien secured notes due 2025; (g) BOKF, N.A., as indenture trustee under the Debtors’ (i) 5.65% unsecured notes due 2020, (ii) 7.125% unsecured notes due 2023, (iii) 6.90% unsecured notes due 2026, (iv) 6.375% unsecured notes due 2036, (v) 7.40% unsecured notes due 2037, and (vi) 7.625% unsecured notes due 2097; (h) Milbank LLP, as counsel to the ad hoc group of certain first lien creditors; (i) the United States Attorney’s Office for the Southern District of Texas; (j) the

Internal Revenue Service; (k) the United States Securities and Exchange Commission; (l) the Environmental Protection Agency and similar state environmental agencies for states in which the Debtors conduct business; (m) the state attorneys general for states in which the Debtors conduct business; and (n) any party that has requested notice pursuant to Bankruptcy Rule 2002. The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

WHEREFORE, the Debtors request that the Court enter an order, substantially in the form attached hereto, granting the relief requested in this Application and granting such other and further relief as is appropriate under the circumstances.

Dated: September 1, 2020  
Houston, Texas

/s/ Bill Wafford

Bill Wafford  
J. C. PENNEY COMPANY, INC.  
Executive Vice President and Chief  
Financial Officer

**Certificate of Service**

I certify that on September 1, 2020, I caused a copy of the foregoing document to be served by the Electronic Case Filing System for the United States Bankruptcy Court for the Southern District of Texas.

/s/ Matthew D. Cavanaugh

Matthew D. Cavanaugh

**Exhibit A**

**Sasso Declaration**



**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
CORPUS CHRISTI DIVISION**

In re:	)	
	)	Chapter 11
J. C. PENNEY COMPANY, INC., <i>et al.</i> , <sup>1</sup>	)	
	)	Case No. 20-20182 (DRJ)
Debtors.	)	
	)	(Jointly Administered)

**DECLARATION  
OF ANTHONY SASSO IN SUPPORT OF DEBTORS'  
APPLICATION FOR ENTRY OF AN ORDER (I) AUTHORIZING  
THE DEBTORS TO RETAIN AND EMPLOY DELOITTE FINANCIAL  
ADVISORY SERVICES LLP AS FRESH START ACCOUNTING ADVISORS  
EFFECTIVE AS OF JULY 7, 2020 AND (II) GRANTING RELATED RELIEF**

I, Anthony Sasso, under penalty of perjury, declares as follows:

1. I am a managing director of Deloitte Financial Advisory Services LLP (“Deloitte FAS”), which has an office at 100 Kimball Drive, Parsippany, New Jersey 07054. I am duly authorized to make and submit this declaration (the “Declaration”) on behalf of Deloitte FAS as fresh start accounting advisors for J. C. Penney Company, Inc. and its debtor affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “Debtors”) in support of the *Debtors’ Application for Entry of an Order (I) Authorizing the Debtors to Retain and Employ Deloitte Financial Advisory Services LLP as Fresh Start*

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<sup>1</sup> A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors’ claims and noticing agent at <http://cases.primeclerk.com/JCPenney>. The location of Debtor J. C. Penney Company, Inc.’s principal place of business and the Debtors’ service address in these chapter 11 cases is 6501 Legacy Drive, Plano, Texas 75024.

*Accounting Advisors Effective as of July 7, 2020 and (II) Granting Related Relief* (the “Application”).<sup>2</sup>

2. The Debtors seek to retain Deloitte FAS pursuant to the terms and conditions set forth in that certain engagement letter, dated July 23, 2020 and made effective as of July 7, 2020, between the Debtors and Deloitte FAS for the provision of fresh start accounting services (the “Engagement Letter”), which is attached as Exhibit 1 to the Order.

3. The statements set forth in this Declaration are based upon my personal knowledge, information and belief, and/or client matter records kept in the ordinary course of business that were reviewed by me or other personnel of Deloitte FAS or its affiliates.

#### **Deloitte FAS’s Qualifications**

4. Deloitte FAS is a professional services firm with offices across the United States. Deloitte FAS has a wealth of experience in providing fresh start accounting services and has performed such services in large and complex chapter 11 cases on behalf of debtors throughout the United States. Deloitte FAS is well-qualified and able to perform fresh start accounting services for the Debtors in a cost-effective, efficient, and timely manner. Deloitte FAS’s services fulfill an important need and are not provided by any of the Debtors’ other professionals.

#### **Disinterestedness**

##### ***A. Background Information***

5. Deloitte Touche Tohmatsu Limited (“DTTL”) is a UK private company limited by guarantee. DTTL itself does not provide services to clients. Each of the member firms of DTTL (each a “DTTL Member Firm”) is a legally separate and distinct entity. The DTTL Member Firms

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<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Application.

are primarily organized on an individual country or regional basis, and operate within the legal and regulatory framework of their particular jurisdiction(s). The DTTL Member Firm structure reflects the fact that the DTTL Member Firms are not affiliates, subsidiaries or branch offices of each other or of a global parent. Rather, they are separate and independent firms that have come together to practice under a common brand and shared methodologies, client service standards, and other professional protocols and guidelines. DTTL Member Firm partners and/or principals are generally the sole owners of their respective DTTL Member Firms. There is no overlap with respect to a partner's or principal's ownership in its respective DTTL Member Firm and any other DTTL Member Firm. Profits are not shared between or among the DTTL Member Firms.

6. In the United States, Deloitte LLP is a DTTL Member Firm. Like DTTL, Deloitte LLP does not provide services to clients. Rather, Deloitte LLP has operating affiliates that perform services for clients, including Deloitte FAS, Deloitte & Touche LLP ("Deloitte & Touche"), Deloitte Consulting LLP ("Deloitte Consulting"), Deloitte Tax LLP ("Deloitte Tax"), and Deloitte Transactions and Business Analytics LLP ("DTBA") (Deloitte LLP and each of the foregoing, and together with their respective direct and indirect subsidiaries, the "Deloitte U.S. Entities"). The partners and/or principals of each operating affiliate of Deloitte LLP are owners of their respective affiliate along with, directly or indirectly, Deloitte LLP. Generally, each affiliate's respective partners and principals are also partners and principals, as applicable, of Deloitte LLP.

**B. *Conflicts Check Process***

7. In connection with Deloitte FAS's retention by the Debtors in these chapter 11 cases, Deloitte FAS undertook searches to determine, and to disclose, whether it or its affiliates, is or has been employed by or has other relationships with the Debtors or their affiliates,

subsidiaries, directors, or officers, or any of the Debtors' significant creditors, customers, equity security holders, professionals, or other entities with significant relationships with the Debtors (the "Potential Parties-in-Interest"), whose specific names were provided to Deloitte FAS by the Debtors, listed on **Schedule 1** attached hereto. To check upon and disclose possible relationships with significant Potential Parties-in-Interest in these chapter 11 cases, Deloitte FAS researched its client databases and performed reasonable due diligence to determine whether it or its affiliates, including Deloitte FAS, had any relationships with the Debtors or the significant Potential Parties-in-Interest.

8. As described herein, for the most part, the conflicts searches conducted by Deloitte FAS involve checking client and other databases of the Deloitte U.S. Entities. Given the separateness of the various DTTL Member Firms as described above, the Deloitte U.S. Entities do not have the capability to directly check the client or other databases of any of the non-U.S. DTTL Member Firms or their respective affiliates or subsidiaries. However, notwithstanding the separateness of the DTTL Member Firms, as described below, the Deloitte U.S. Entities' checking procedures in bankruptcy cases do result in the gathering of certain information related to the DTTL Member Firms.

9. When any of Deloitte LLP's operating affiliates, such as Deloitte FAS, is to be the subject of an application to be retained in a chapter 11 case, a process commences regarding checking connections to the debtor, its affiliates and the debtor's parties in interest (as provided by the debtors). With the assistance of the Deloitte U.S. Entities' conflicts team (the "Conflicts Team"), a series of conflicts checking procedures are undertaken, including checking a number of Deloitte U.S. Entities' databases for their connections. Additionally, the Conflicts Team performs procedures to identify certain relationships of other DTTL Member Firms, as described below:

- a. With respect to the debtor and debtor affiliates, the Conflicts Team will:
- i) Initiate cross border check requests to the DTTL Member Firm(s) where the debtor or debtor affiliate is domiciled (i.e., the country of incorporation or the entity's headquarters, as the case may be) based upon information provided by the debtors and research by the Conflicts Team of publicly available information. The DTTL Member Firm(s) will then search applicable local databases to identify client or non-client relationships in their jurisdiction (such as lender, vendors, business relationship entities or third parties associated with a client engagement);
  - ii) Perform a search of the cross border conflict check requests the Conflicts Team has previously received from other DTTL Member Firms, which are submitted when a DTTL Member Firm seeks to commence an engagement with or involving a U.S. entity.<sup>3</sup> This search is conducted to identify whether those prospective engagements involved the debtor or its affiliates domiciled in the U.S. as the engaging client or non-client relationship (such as business relationship entities or third parties associated with a client engagement); and
  - iii) Perform a search of the database system associated with audit and other related independence requirements (the "Independence Database") to identify possible connections with debtor and debtor affiliates with respect to whom such requirements are actually or potentially implicated. Each DTTL Member Firm is required to input its respective audit and attest clients into the Independence Database, and all DTTL Member Firms have access to the Independence Database.<sup>4</sup> Each entity in the Independence Database has a designated partner who is responsible for approving and monitoring services for entities included in its corporate tree. The Independence Database includes audit and attest clients of the various DTTL Member Firms, as well as certain other non-clients thereof.
- b. With respect to the debtor's parties in interest, the Conflicts Team will:
- i) Perform a search of the cross border conflict check requests the Conflicts Team has previously received from other DTTL Member Firms (described above) to identify whether those prospective

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<sup>3</sup> These cross border conflict check requests are pursuant to a policy adopted by DTTL Member Firms.

<sup>4</sup> Inputting audit and attest clients into the Independence Database is a policy followed by DTTL Member Firms so that such relationships are tracked in connection with such firms' independence requirements.

engagements involved a U.S.-domiciled party in interest as a direct attest or litigation client or business relationship entity; and

- ii) Perform a search of the Independence Database to determine whether a party in interest is identified therein.

10. Deloitte FAS and its affiliates have relationships with thousands of clients, some of which may be creditors of the Debtors or other Potential Parties-in-Interest. Accordingly, Deloitte FAS and/or its affiliates have had, currently have and/or may have in the future banking or other relationships with such parties, or provided, may currently provide, and/or may provide in the future professional services to certain of these parties in matters unrelated to the chapter 11 cases. From time to time, Deloitte FAS and its affiliates have provided or may currently provide services, and likely will continue to provide services, to certain creditors of the Debtors and various other parties potentially adverse to the Debtors in matters unrelated to the chapter 11 cases, except as set forth herein or in the schedules attached hereto. Additionally, certain significant Potential Parties-in-Interest have or may have provided goods or services, may currently provide goods or services, and/or may in the future provide goods or services to Deloitte FAS and/or its affiliates and the Deloitte FAS Partners/Principals/Managing Directors in matters unrelated to these chapter 11 cases. A listing of parties with such connections to Deloitte FAS and/or its affiliates is attached to this Declaration as **Schedule 2**.

11. To the best of my knowledge, based on the internal search discussed above, Deloitte FAS has determined that certain relationships should be disclosed as follows:

- a. Deloitte FAS and/or its affiliates provide services in matters unrelated to the chapter 11 cases to certain of the Debtors' largest unsecured creditors and other Potential Parties-in-Interest or their affiliates listed on **Schedule 2**.
- b. Law firms identified on **Schedule 2**, including Akin Gump Strauss Hauer & Feld LLP; Ashby & Geddes; Carrington, Coleman, Sloman & Blumenthal, L.L.P.; Cohen & Grigsby P.C.; Cole Schotz P.C.; Cooley LLP; Covington & Burling LLP; Davis Polk & Wardwell LLP; Fisher & Phillips LLP; Foley & Lardner LLP; Fragomen, Del Rey,

Bernse & Loewy LLP; Gibson Dunn & Crutcher LLP; Greenberg Traurig LLP; Harter Secrest & Emery LLP; Hunton Andrews Kurth LLP; Jackson Walker LLP; Jones Walker LLP; Katten Muchin Rosenman LLP; Kelley Drye & Warren LLP; Kilpatrick Townsend & Stockton LLP; Kirkland & Ellis LLP; Lynn Pinker Cox & Hurst LLP; Milbank LLP; Mitchell Silberberg & Knupp LLP; Montgomery McCracken Walker & Rhoads LLP; Morgan Lewis & Bockius LLP; Morris Nichols Arsht & Tunnel LLP; Morrison & Foerster LLP; Ogletree Deakins Nash Smoak; O'Neill & Borges LLC; Paul Weiss Rifkind Wharton & Garrison LLP; Polsinelli P.C.; Potter Anderson & Corroon LLP; Proskauer Rose LLP; Pullman & Comley LLP; Quinn Emanuel Urquart & Sullivan LLP; Richards Layton & Finger P.C.; Seyfarth Shaw LLP; Skadden Arps Slate Meagher & Flom LLP; Smart & Biggar; Spruson & Ferguson; Stroock & Stroock & Lavan LLP; Sullivan & Cromwell LLP; Thompson & Knight LLP; and White & Case LLP, have provided, currently provide and may in the future provide legal services to Deloitte FAS or its affiliates in matters unrelated to the chapter 11 cases, and/or Deloitte FAS or its affiliates have provided, currently provide and may in the future provide services to such firms or their clients.

- c. In the ordinary course of its business, Deloitte FAS and its affiliates have business relationships in unrelated matters with its principal competitors, which together with their affiliates may be Potential Parties-in-Interest in the chapter 11 cases. For example, from time to time, Deloitte FAS and one or more of such entities may work on assignments for the same client or may otherwise engage each other for various purposes.
- d. Certain financial institutions or their respective affiliates (including AIG, Allianz, AXA Insurance Company, Bank of America, Barclays, BB&T, Blue Cross and Blue Shield of Texas, BofA Securities, Inc., Capital One Bank, JPMorgan Chase Bank, N.A., KeyBank, National Union Fire Insurance Company of Pittsburgh, PA, SunTrust Bank, TD Bank, U.S. Bank, and Wells Fargo) listed on **Schedule 2** (i) are lenders to an affiliate of Deloitte FAS (Deloitte FAS is a guarantor of such indebtedness) and/or (ii) have financed a portion of the capital and/or capital loan requirements of various partners and principals, respectively, of Deloitte FAS and its affiliates. In addition, certain institutions or their respective affiliates (including BlackRock, Inc., Goldman Sachs, Invesco, J.P. Morgan Securities, LLC, and The Vanguard Group) provide asset management services, and/or have a similar role with respect to investments of, certain pension, benefit and similar funds sponsored by affiliates of Deloitte FAS.
- e. Deloitte FAS and/or its affiliates have performed and currently perform services for each of the administrative agents and/or investment managers to certain funds that are first lien lenders to the Debtors, and/or their respective affiliates, which are parties to the restructuring support agreement with the Debtors. The professional services performed for each

of the aforementioned entities are with respect to matters unrelated to these chapter 11 cases. With respect to certain of these parties, and Deloitte Tax and/or certain of its affiliates may provide ordinary course accounting or tax services for such parties that may have a relationship to certain of such parties' respective investments in the Debtors. Also, among other services, Deloitte & Touche acts as the independent auditor for a number of entities either currently or formerly owned by funds managed by the aforementioned investment managers or their respective principals.

- f. Certain Potential Parties-in-Interest may be adverse to and/or involved in litigation matters with Deloitte FAS or its affiliates in connection with matters unrelated to these chapter 11 cases.
- g. Certain Potential Parties-in-Interest may be adverse to and/or involved in litigation matters with Deloitte FAS or its affiliates in connection with matters unrelated to the chapter 11 cases.
- h. Deloitte & Touche has provided and continues to provide audit services to certain Potential Parties-in-Interest and/or their affiliates in matters unrelated to these chapter 11 cases. In its capacity as auditor, Deloitte & Touche also provides such clients with ordinary course auditing services and conducts typical audit procedures that may arise from such Potential Parties-in-Interest's business arrangements with the Debtors.
- i. Deloitte & Touche and/or its affiliates have performed and currently perform certain professional services for BlackRock, Inc. and/or its affiliates, a significant equity holder of the Debtors, in matters unrelated to the chapter 11 cases.
- j. Deloitte FAS and/or its affiliates have provided, currently provide, and will continue to provide financial advisory services to the Pension Benefit Guaranty Corporation (the "PBGC"). The Debtors and their pension plans were, but are no longer, the subject of these services for the PBGC.
- k. Deloitte Consulting and certain of its affiliates, have provided and will continue to provide services to the Executive Office of the United States Trustee in matters unrelated to the chapter 11 cases.

12. Furthermore, through reasonable inquiry, I do not believe there is any connection between the personnel of Deloitte FAS or its affiliates who are anticipated to provide services to the Debtors and the United States Bankruptcy Judge presiding in the chapter 11 cases, the U.S. Trustee for Region 7, and the attorneys therefor assigned to the chapter 11 cases.



13. As stated above, these searches undertaken by Deloitte FAS result in the disclosures that are set forth herein, including the disclosure of certain connections with Potential Parties-in-Interest that do not relate to the Debtors' chapter 11 cases. Accordingly, subject to the statements made in this Declaration, to the best of my information, knowledge, and belief based on reasonable inquiry: (a) neither I, Deloitte FAS, nor any Deloitte FAS Partner/Principal/Managing Director holds any interest adverse to the Debtors; and (b) Deloitte FAS has no relationship to the Debtors, their significant creditors, certain other significant parties-in-interest, or to the attorneys that are known to be assisting the Debtors in the chapter 11 cases, except as stated herein or in any attachment hereto. Therefore, except as may be disclosed herein, to the best of my knowledge, information, and belief, Deloitte FAS and the Deloitte FAS Partners/Principals/Managing Directors do not hold or represent any interest adverse to the Debtors, and I believe that Deloitte FAS is a "disinterested person" as that term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code.

14. Despite the efforts described above to identify and disclose Deloitte FAS's connections with the significant Potential Parties-in-Interest in the chapter 11 cases, because Deloitte FAS is a nationwide firm with many employees, Deloitte FAS is unable to state with certainty that every client relationship or other connection has been disclosed. In this regard, if Deloitte FAS discovers additional material information that it determines requires disclosure, it will file a supplemental disclosure promptly with the Court.

#### **Scope of Services**

15. As set forth more fully in the Engagement Letter, Deloitte FAS has agreed to provide professional services for the Debtors in accordance with the terms and conditions set forth

in the Engagement Letter, and as requested by the Debtors and agreed to by Deloitte FAS, as follows:

- Planning for Debtors' determination of and substantiation of the fresh-start balance sheet under Accounting Services Codification ("ASC") 852:
  - a. assist management in its development of an implementation approach for fresh start accounting, starting with any necessary training and support and culminating in a strategy and work plan for the project;
  - b. advise and provide recommendations to management in connection with its determination of plan of reorganization ("POR") adjustments necessary to record the impact of the POR to the books of entry of the appropriate legal entities; and
  - c. assist management in its determination of asset and liability fair values and other fresh-start adjustments as necessary to comply with the accounting and reporting requirements of ASC 852. This effort will be coordinated among, bankruptcy, accounting, tax and valuation specialists.
- Other related advice and assistance with accounting and financial reporting:
  - a. advise management as it prepares accounting information and disclosures in support of public and/or private financial filings such as 10-K or 10-Q's or lender statements;
  - b. assist management with other valuation matters as it deems necessary for financial reporting disclosures;
  - c. advise management as it evaluates existing internal controls and/or develops new controls for fresh-start accounting implementation; and
  - d. assist management with its responses to questions or other requests from the Debtors' external auditors regarding bankruptcy accounting and reporting matters.
- Application support:
  - a. assist management in its preparation and implementation of the accounting treatments and systems updates for its fresh start accounting implementation as of the fresh start reporting date.
- Valuation services:
  - a. assist the Debtors with their identification of tangible and intangible assets, as well as liabilities to be revalued at their fair value for fresh start accounting purposes;

- b. analyze fair value estimates or other valuations performed by others, if any and assist management in identifying additional efforts related to these estimates;
  - c. assist management with its estimates of the fair value of specific assets, liabilities, reporting units and legal entities, as specified by management;
  - d. advise the Debtors on allocating assets, liabilities and goodwill to reporting units;
  - e. coordinate valuation information for auditor review, advise management as it addresses company-specific issues surrounding value allocation to specific assets, legal entities, cost centers, operating segments and/or reporting units;
  - f. estimate fair market value of certain owned real property to assist management in its assessment of lease characterization for tax purposes;
  - g. perform analysis to assist management in assessing the criteria outlined in IRS Revenue Procedures 2001-28 and 2001-29 for purposes of “true lease” characterization for tax purposes; and
  - h. provide advice and recommendations to assist the Debtors with its financial reporting activities according to guidance set forth in ASC 350 and ASC 360.
- General advice and assistance with accounting and financial reporting:
  - a. provide guidance on relevant accounting literature and guidance under U.S. GAAP and SEC rules and regulations on accounting and financial reporting inquiries;
  - b. assist with drafting initial documentation with respect to Debtors’ accounting and financial reporting policy decisions and positions;
  - c. assist with preparation of responses to accounting related inquiries;
  - d. perform financial reporting disclosure research and footnote disclosure benchmarking; and
  - e. assist with drafting financial statement footnote disclosures.
- Other related services:
  - a. provide advice and recommendations to management to assist it in determining the tax impact of the POR and fresh start to the financial statements;

- b. provide advice regarding the restructuring and emergence process from a tax perspective, including analyzing various structuring alternatives and cancellation of indebtedness;
- c. provide other state, federal, or international tax guidance.

16. Deloitte FAS will be assisted by its affiliates' professionals as necessary, including professionals of Deloitte Consulting, Deloitte Tax, Deloitte & Touche, and DTBA, who will be providing services under the Engagement Letter as subcontractors to Deloitte FAS, to provide technical support and professional support as needed during the course of the engagement.

17. Deloitte FAS respectfully requests that its retention be made effective as of July 7, 2020 so that Deloitte FAS may be compensated for the professional services it has provided before the Application is heard by the Court. Deloitte FAS has provided valuable services to the Debtors in advance of approval of the Application in anticipation that its retention would be approved effective as of July 7, 2020. Deloitte FAS submits that these circumstances are of a nature warranting retroactive approval.

### **Professional Compensation**

18. Deloitte FAS's retention by the Debtors is conditioned upon its ability to be retained in accordance with its terms and conditions of employment, including the proposed compensation arrangements set forth in the Engagement Letter.

19. Pursuant to the terms of the Engagement Letter, Deloitte FAS agreed to bill the Debtors fees based on the amount of professional time required and the experience level of the professionals involved, as set forth in the tables below:

#### ***Bankruptcy Accounting and Emergence Accounting Services***

<b>Professional Level</b>	<b>Hourly Rates</b>
Partner/Principal/Managing Director	\$725 - \$970

Senior Manager/Senior Vice President	\$650 - \$690
Manager/Vice President	\$550
Senior Associate	\$400 - \$485
Associate	\$290 - \$390

***General Advice and Assistance with Accounting and Financial Reporting***

<b>Professional Level</b>	<b>Hourly Rates</b>
Partner/Principal/Managing Director	\$595
Senior Manager/Senior Vice President	\$500
Manager/Vice President	\$425
Senior Associate	\$325
Other Personnel	\$200

***Valuation Services***

<b>Professional Level</b>	<b>Hourly Rates</b>
Partner/Principal/Managing Director	\$510 - \$590
Senior Manager/Senior Vice President	\$480 - \$530
Manager/Vice President	\$450 - \$500
Senior Associate	\$400 - \$445
Associate	\$290 - \$390

***Fresh-Start Tax Services***

<b>Professional Level</b>	<b>Hourly Rates</b>
Partner/Principal/Managing Director	\$965

Senior Manager	\$870
Manager	\$745
Senior Consultant	\$635
Consultant	\$525
Junior Consultant	\$500

20. In addition to the fees set forth above, actual, reasonable and necessary expenses, including travel, report production, delivery services, and other expenses incurred in providing Deloitte FAS's services, will be included in the total amount billed.

21. Deloitte FAS intends to file interim and final fee applications for the allowance of compensation for the services rendered and reimbursement of expenses incurred in accordance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Bankruptcy Local Rules, and any applicable orders of the Court, including the order granting this Application (to the extent compliance is not waived), and/or any guidelines issued by the Office of the U.S. Trustee.

22. Deloitte FAS will maintain records in support of any fees (in 1/10th of an hour increments) incurred in connection with the services it performs in these chapter 11 cases by category and nature of the services rendered, and will provide reasonably detailed descriptions of those services rendered on behalf of the Debtors, the time expended in provided those services, and the individuals who provided professional services on behalf of the Debtors. Deloitte FAS will present such records to the Court in its fee applications to the Court. Deloitte FAS requests that the invoices, after appropriate review, be paid in a manner consistent with the payment of other retained professionals in this matter, consistent with any administrative orders, if any, that would apply to interim payments. I understand that all payments rendered pursuant to Deloitte FAS's retention by the Debtors must be approved by an order of this Court and based upon the

filing by Deloitte FAS of appropriate interim and final applications for allowance of compensation and reimbursement of expenses.

23. Some services incidental to the tasks to be performed by Deloitte FAS in these chapter 11 cases may be performed by personnel now employed by or associated with affiliates of Deloitte FAS, such as Deloitte Tax, DTBA, Deloitte & Touche, and Deloitte Consulting, or their respective subsidiaries, including subsidiaries located outside of the United States. In particular, Deloitte FAS may subcontract a portion of services performed under the Engagement Letter to its indirect subsidiary, Deloitte Financial Advisory Services India Private Limited (“Deloitte FAS India”). In such case, a specifically assigned team of personnel from Deloitte FAS India assists in such services under the supervision, and with the input, of personnel of Deloitte FAS. The hourly rates charged to the clients by Deloitte FAS for services performed by Deloitte FAS India personnel are comparable to the rates charged for similar services by Deloitte FAS, but do not directly correlate with the hourly rates attributed to such services by Deloitte FAS India. The connections of Deloitte FAS India (along with the connections of Deloitte FAS and its other affiliates) to the parties in interest searched by Deloitte FAS are set forth on Schedule 2 attached hereto.

24. Deloitte FAS has received no promises regarding compensation in the chapter 11 cases other than in accordance with the Bankruptcy Code and as set forth in this Declaration. Deloitte FAS has no agreement with any nonaffiliated or unrelated entity to share any compensation earned in the chapter 11 cases.

#### **Efforts to Avoid Duplication of Services**

25. The services performed by Deloitte FAS will not unnecessarily duplicate or overlap with the other services performed by the Debtors’ other retained professionals. Deloitte FAS

understands that the Debtors have retained and may retain additional professionals during the term of the Engagement Letter and Deloitte FAS agrees to work cooperatively with the Debtors to avoid unnecessary duplication of services.

*[Remainder of page intentionally left blank]*



Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Dated: September 1, 2020

/s/ Anthony Sasso

Anthony Sasso  
Managing Director  
Deloitte Financial Advisory Services LLP

**Schedule 1****Potential Parties-in-Interest List**

J. C. PENNEY COMPANY, INC.
J. C. PENNEY CORPORATION, INC.
JCP TELECOM SYSTEMS, INC.
JCP MEDIA, INC.
JCPENNEY PUERTO RICO, INC.
J. C. PENNEY INTERNATIONAL, INC.
J. C. PENNEY EXPORT MERCHANDISING CORPORATION
JCP PROCUREMENT, INC.
J. C. PENNEY PURCHASING CORPORATION
JCP CONSTRUCTION SERVICES, INC.
J. C. PENNEY DIRECT MARKETING SERVICES, LLC
JCPSSC, INC.
JCP REALTY, LLC
JCPENNEY SERVICES, LLC
JCP REAL ESTATE HOLDINGS, LLC
JCP NEW JERSEY, LLC
J. C. PENNEY PROPERTIES, INC.
FUTURE SOURCE LLC
J. C. PENNEY SERVICES INDIA PRIVATE LIMITED
J. C. PENNEY DE HONDURAS, S. A.
J. C. PENNEY DE GUATEMALA, SOCIEDAD ANONIMAD
J. C. PENNEY PURCHASING INDIA PRIVATE LIMITED
J. C. PENNEY PURCHASING HONG KONG LIMITED
J. C. PENNE KOREA
J. C, PENNEY BUSINESS INFORMATION CONSULTING CO. LTD SHANGHAI
THE JCPENNEY FOUNDATION
J. C. PENNEY COMPANY FUND, INC.
JCPENNEY INSURANCE AGENCY, INC.
360I LLC
925 WASHINGTON PARTNERS LLP
AARETE
ABASOLO, MARIO
ABATE, ZELEKE
ABCWUA -ALBUQUERQUE BERNALILLO
ABRAMSON LEVIN & GINDI LLP
ACCLAIM ENERGY LTD
ACCURATE BACKGROUND INC
ACE AMERICAN INSURANCE COMPANY

ACE PROPERTY & CASUALTY CO.
ACE USA
ACS/ALASKA COMMUNICATIONS SYS HOLDINGS
ACSA ALBEMARLE CNTY SV AUTY
ACTA NON VERBA DBA REICHARD
ACTION 49 JUNCTION I LLC
AD ART COMPANY
ADA COUNTY TAX COLLECTOR
ADAIR COUNTY TAX COLLECTOR
ADAMS COUNTY TAX COLLECTOR
ADAMS, RICHARD
ADELINGTON DESIGN GROUP LLC
ADIDAS DISTRIBUTING
ADOBE SYSTEMS INC
ADP LLC
ADS ALLIANCE DATA SYSTEMS INC
ADVANTAGE SALES & MARKETING INC
AEP-APPALACHIAN POWER
AEP-COLUMBUS SOUTHERN POWER
AEP-INDIANA MICHIGAN POWER
AEP-KENTUCKY POWER
AEP-KINGSPORT POWER
AEP-OHIO POWER
AEP-WHEELING POWER
AETNA
AFANA, HUSNIEH
AFANA, HUSNIEH KANAN
AFLAC
AGREE
AGRON INC
AGUILAR, STEFANIE
AGUILON, RODEL
AIG
AIG INSURANCE CO-PUERTO RICO
AIRCO (AIG BERMUDA)
AJ PARK IP LIMITED
AKAMAI TECHNOLOGIES INC
AKIN GUMP STRAUSS HAUER & FELD LLP
AKRON CENTER ASSOC, LP
ALABAMA DEPARTMENT OF LABOR
ALABAMA DEPARTMENT OF REVENUE
ALABAMA POWER COMPANY
ALABAMA POWER-BIRMINGHAM

ALABASTER WATER BOARD
ALACHUA COUNTY TAX COLLECTOR
ALALAS, BERTHA
ALAMANCE COUNTY TAX COLLECTOR
ALAMEDA COUNTY TAX COLLECTOR
ALAMEDA COUNTY WATER DISTRICT
ALAMOSA COUNTY TAX COLLECTOR
ALAN R JENKINS/JENKINS AT LAW
ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
ALASKA DEPARTMENT OF REVENUE
ALBANY UTILITIES
ALBEMARLE COUNTY TAX COLLECTOR
ALCORN COUNTY ELECTRIC POWER ASSOCIATION
ALDO
ALEXANDRIA CITY TAX COLLECTOR
ALEXANDRIA MALL LLC
ALFONSO HERNANDEZ
ALFRED DUNNER INC
ALIASIS, ANGELA
ALICIA WILLIAMSON
ALIGHT SOLUTIONS
ALIGN PUBLIC STRATEGIES LLC
ALIXPARTNERS LLP
ALL ACCESS APPAREL INC
ALL TOGETHER LTD.
ALLEGANY COUNTY TAX COLLECTOR
ALLEGHENY COUNTY TREASURER
ALLEN COUNTY TREASURER
ALLIANCE BERNSTEIN
ALLIANT ENERGY IPL - MADISON
ALLIANT ENERGY/WP&L
ALLIANZ
ALLIED DEVELOPMENT CO., INC.
ALLIED WORLD NATIONAL ASSURANCE COMPANY
ALLURE GEMS LLC
ALM 2020, LTD.
ALM MEDIA LLC DBA ALM LEGAL
ALMA CITY TREASURER (GRATIOT)
ALMONT AMBULATORY SURGERY CENTER, LLC
ALOFT MEDIA LLC
ALPENA POWER COMPANY
ALPENA TOWNSHIP TREASURER (ALPENA)
ALPHA LAKE, LTD

ALPHARETTA CITY TAX COLLECTOR
ALSTON & BIRD LLP
ALTAIR
ALTAIR GLOBAL RELOCATION
ALTOONA CITY AUTHORITY
AMAZON WEB SERVICES INC
AMEREN ILLINOIS
AMEREN MISSOURI
AMERICAN ARBITRATION ASSOC
AMERICAN ELECTRIC POWER SERVICE CORP.
AMERICAN EXCHANGE TIME LLC
AMERICAN GUARANTEE & LIABILITY COMPANY
AMERICAN HOME INSURANCE COMPANY
AMERICAN INTERNATIONAL REINSURANCE COMPANY, LTD
AMERICAN INT'L REINSURANCE CO
AMERICAN RETAIL MAINTENANCE
AMERICAN TELECONFERENCING
AMERIGAS
AMERIGAS - DALLAS
AMES MUNICIPAL UTILITIES
AMHERST TOWN TAX COLLECTOR (ERIE)
AMTRUST AT LLOYDS/W R BERKLEY SYNDICATE
AMTRUST-IRONSHORE-WRB UK
ANASTASIA BEVERLY HILLS INC
ANCHORAGE
ANCHORAGE MUNICIPAL TAX COLLECTOR
ANDALUSIA UTILITIES
ANDERSON COUNTY TREASURER
ANDERSON ENTERPRISES, INC.
ANDERSON, JORDAN
ANDERSON, RALFORD
ANFIELD APPAREL GROUP INC
ANGEL ISLAND
ANGELINA COUNTY TAX ASSESSOR-COLLECTOR
ANN ARBOR CITY TREASURER (WASHTENAW)
ANNE ARUNDEL COUNTY TAX COLLECTOR
ANSR TX JV HOLDINGS LLC
AON RISK SERVICES INC
AON RISK SERVICES NE INC
APACHE MALL LLC
APEX
APOLLO
APOLLO CAPITAL MANAGEMENT (CLO), LLC

APOLLO CAPITAL MANAGEMENT, L.P.
APPLIED PREDICTIVE
APS ENERGY SERVICES
AQUA ILLINOIS
AQUA OHIO INC
AQUA PENNSYLVANIA
AQUARION WATER COMPANY OF CT
ARAPAHOE COUNTY TAX COLLECTOR
ARCH INSURANCE GROUP
ARCH SPECIALTY INSURANCE CO.
ARCH WIRELESS
ARES
ARES ALTERNATIVE CREDIT MANAGEMENT LLC
ARES CLO MANAGEMENT LLC
ARGO
ARGO RE
ARIAS, MIRIAM
ARIZONA DEPARTMENT OF REVENUE
ARIZONA PUBLIC SERVICE CO
ARIZONA PUBLIC SERVICE COMPANY
ARIZONA WATER CO
ARKANSAS DEPARTMENT OF FINANCE AND ADMINISTRATION
ARKANSAS DEPARTMENT OF LABOR
ARKANSAS OKLAHOMA GAS CORP
ARMSTRONG
ARMSTRONG, TODD
ARNOT REALTY CORP
ARONOV REALTY CO.
ARROWHEAD (FLEM ONLY)
ARTEAGA & ARTEAGA ADVERTISING
ARTESIAN WATER CO INC.
ARYA LLC DBA PERCEPTIONS
ASHBY & GEDDES
ASHKENAZY ACQUISITION CO. LLC
ASHLAND CITY TAX COLLECTOR
ASHLAND DEPT OF UTILITIES
ASHLEY FURNITURE INDUSTRIES INC
ASHWAUBENON WATER & SEWER
ASKARI COMMERCIAL BANK LTD
ASPEN LICENSING INTERNATIONAL
ASPREY REAL ESTATE CORPORATION
ASURION SERVICES, LLC
AT&T

AT&T GLOBAL NETWORK SERVICES INDIA PRIVATE LIMITED
AT&T MOBILITY II LLC
AT&T MOBILITY LLC
ATLANTIC CITY ELECTRIC
ATMOS ENERGY
ATMOS ENERGY(FORMERLY TXU GAS)
ATRACO INDUSTRIAL ENTERPRISES
ATTORNEY GENERAL OF THE STATE OF ALABAMA
AUBURN MUNICIPAL TAX COLLECTOR
AUBURN PLAZA, INC.
AUBURN WATER & SEWERAGE D
AUDIENCESCIENCE INC
AUGUSTA COUNTY SERVICE AUTH
AUGUSTA COUNTY TAX COLLECTOR
AUGUSTA UTILITIES DEPARTMENT
AUGUSTA, GEORGIA (RICHMOND COUNTY)
AUNDHKAR, PRASHANT TUKARAM
AUQELEY, SIMA
AURELIUS
AURELIUS CAPITAL MASTER, LTD.
AURORA WATER
AUSTIN, CAMILLE
AUSTIN, SONDAI
AUTORIDAD DE ACUEDUCTOS Y
AUTORIDAD DE ENERGIA ELECTRICA
AVAILA BANK
AVENUE CAPITAL
AVENUE RP OPPORTUNITIES FUND, LP
AVENUE VALUE CREDIT FUND LP
AVILA, DAPHNE COXON
AVISTA UTILITIES
AWAC
AWWU
AXA INSURANCE COMPANY
AXIS
AXIS COMMERCIAL MANAGENT SOLUTIONS
AXIS INSURANCE COMPANY
AXIS-MARKEL UK
AZB & PARTNERS
B S R & ASSOCIATES LLP
B. C. WOOD COMPANIES
B. RILEY REAL ESTATE
B.V. BELK PROPERTIES

BADGER & WINTERS GROUP INC
BAEZ, MARGARITA
BAKER & MCKENZIE LLP
BALDWIN COUNTY TAX COLLECTOR
BALI INTIMATES
BALL, PAULINE
BALTIMORE COUNTY TAX COLLECTOR
BALTIMORE GAS AND ELECTRIC COMPANY ("BGE")
BANCO INDUSTRIAL, S.A.
BANCO POPULAR
BANGOR MUNICIPAL TAX COLLECTOR
BANGOR TOWNSHIP TREASURER (BAY)
BANGOR WATER DISTRICT
BANK MIDWEST, N.A.
BANK OF AMERICA
BANK OF AMERICA, N.A.
BANK OF CHINA DONGGUAN
BANK OF MAYSVILLE
Bank of Montreal
BANK OF THE WEST
BANNOCK COUNTY TAX COLLECTOR
BAPTISTE, SHARON
BARBICAN & EMERGIN RISK (UK)
BARBICAN CONSORTIUM 9354 / RSG EUROPE LTD
BARCLAYS
BARCLAYS BANK PLC
BARILLAS, GABRIELA
BARNES & THORNBURG LLP
BARREDA MOLLER
BASHAM RINGE Y CORREA SC
BATESVILLE WATER UTILITIES
BATTLE CREEK CITY ASSESSOR (CALHOUN)
BAUS, ROBERT
BAXTER FAWCETT DESIGN STUDIO
BAY CITY ASSESSOR (BAY)
BAY COUNTY
BAY COUNTY TAX COLLECTOR
BB&T
BBVA COMPASS BANK
BCWS - BUTLER COUNTY WTR & SWR
BCWSA
BDCM FUND ADVISORS
BEAL BANK



BEAM TEAM CONSTRUCTION INC
BEAUFORT COUNTY TREASURER
BEAUFORT-JASPER WATER & SEWER
BEAZLEY
BEAZLEY SYNDICATE 2623/623 AT LLOYD'S
BEDFORD CITY UTILITIES
BEE DARLIN
BELL COUNTY TAX COLLECTOR
BELLSOUTH DBA AT&T
BELLSOUTH PRO-CABS
BELT HIGHWAY, L.P.
BELTRAN, EVA
BENDERSON DEV. CO.
BENEFIT COSMETICS LLC
BENNINGTON SQUARE PARTNERS LLC
BENTON CHARTER TOWNSHIP
BENTON COUNTY TAX COLLECTOR
BENTON PUD (KENNEWICK WA)
BENTON TOWNSHIP TREASURER (BERRIEN)
BERKELEY RESEARCH GROUP LLC
BERKSHIRE GAS COMPANY
BERKSHIRE HATHAWAY
BERKSHIRE HATHAWAY SPECIALTY INS COMPANY
BERLIN MUNICIPAL TAX COLLECTOR
BERNALILLO COUNTY TAX COLLECTOR
BEUTHIN, ROBIN
BEVERLY GROVE
BEXAR COUNTY TAX ASSESSOR-COLLECTOR
BG&E
BGK
BHARTI AIRTEL LIMITED
BIBERSTEIN, GARY
BIG RAPIDS CITY TREASURER (MECOSTA)
BIGGS PARK, INC.
BILL NAIFEH
BIRKENSTOCK USA, LP
BIRMINGHAM WATER WORKS
BLACK EQUITIES
BLACK HILLS ENERGY
BLACKHAWK ENGAGEMENT SOLUTIONS
BLACKHAWK NETWORK
BLACKMAN CHARTER TOWNSHIP
BLACKMAN TOWNSHIP TREASURER (JACKSON)

BLACKROCK, INC.
BLALOCK, SHARON
BLISS PROPERTIES
BLITT AND GAINES PC
BLOUNT COUNTY TRUSTEE
BLUE CROSS AND BLUE SHIELD OF TEXAS
BLUE EARTH COUNTY TAX COLLECTOR
BLUE RIDGE HOME FASHIONS INC
BLUEFIELD GAS CO
BLUEMOUNTAIN CAPITAL MANAGEMENT, LLC
BLUEPRINT TRIAL CONSULTING LLC
BMO
BOARD OF PUBLIC UTILITIES
BOARD OF PUBLIC WORKS HANNIBAL
BOARD OF WATER WORKS
BOBENAL INVESTMENTS
BOCC - HILLSBOROUGH COUNTY
BOFA SECURITIES, INC.
BOND SCHOENECK & KING PLLC
BONILLA MONTANO TORIELLO
BONILLA, MICHELLE
BONIUK INTERESTS LTD
BONNER COUNTY TAX COLLECTOR
BONNER MALL
BONNEVILLE COUNTY TAX COLLECTOR
BOOMERANG ASSET RECOVERY LLC
BOONE COUNTY TAX COLLECTOR
BOROUGH OF HANOVER
BOROUGH OF INDIANA
BOSSIER CITY TAX COLLECTOR
BOSSIER CITY UTILITIES DEPT
BOSSIER PARISH TAX COLLECTOR
BOULDER COUNTY ASSESSOR
BOULT WADE TENNANT
BOUNGNASENG, REYNA
BOURG, ANDREW, A MINOR BY AND THROUGH HIS M/A/F, BOURG, CHARLES AND NATALIE
BOURNE'S ENERGY
BOWEN, NIKKI
BOWHILL, TOBY
BOWIE COUNTY TAX ASSESSOR-COLLECTOR
BOWLING GREEN CITY TAX COLLECTOR
BOWLING GREEN MUNI UTILITIES
BOWLING GREEN MUNICIPAL UTILITIES

BOYD COUNTY TAX COLLECTOR
BOYLE COUNTY TAX COLLECTOR
BRADLEY & RILEY PC
BRADLEY COUNTY TRUSTEE
BRADLEY PUBLIC SERVICE DEPT
BRADY, JAMES
BRAND VISION GROUP INC
BRANDT, JAMES
BRAZORIA COUNTY MUD #6
BRAZORIA COUNTY TAX ASSESSOR-COLLECTOR
BRAZOS COUNTY TAX ASSESSOR-COLLECTOR
BRE DDR RIVERDALE VILLAGE
BREAKING WAVES INC
BRETHAUER, TRICIA
BREVARD COUNTY TAX COLLECTOR
BREWER EDWARDS, KAREN
BRIAN WOZNIAK
BRIDGES, GERTRUDE
BRIGADE CAPITAL MANAGEMENT, LP
BRIGARD & CASTRO S A S
BRIGGS NEW YORK CORP
BRIGHTRIDGE
BRISTOL VIRGINIA UTILITIES BOARD
BRIT
BRIT SPECIALTY USA
BRIXTON CAPITAL / JLL
BRODHEAD CREEK REGIONAL AUTH
BROOKE SHIELDS
BROOKFIELD
BROOKFIELD (GGP)
BROOKFIELD (ROUSE)
BROOKFIELD CITY COLLECTOR (WAUKESHA)
BROOKINGS MUNICIPAL UTILITIES
BROOKSIDE DEVELOPMENT
BROOKSIDE PROPERTIES
BROWARD COUNTY TAX COLLECTOR
BROWN COUNTY TREASURER
BROWN, CHRISTOPHER
BROWN, PAUL
BROWN, T'WANA
BROWNSVILLE PUB
BROWNSVILLE PUBLIC UTILITIES BOARD
BRUMFIELD, KEN

BRUNSWICK GROUP LLC
BRUNSWICK-GLYNN COUNTY JOINT WATER & SEWER COMMISSION
BRYAN WILAND
BTNL LLC
BUCHANAN COUNTY TAX COLLECTOR
BUCHANAN, BROOKE
BUCHANAN, OTIS
BUCKEYE WATER DISTRICT
BUCKS COUNTY ASSESSOR
BUDD, STEPHEN
BUFETE GUTIERREZ FALLA &
BUFFALO COUNTY TAX COLLECTOR
BULLARD, HEATH, SR. AND BRENDE
BULLINGTON, DAVID
BULLOCH COUNTY TAX COMMISSIONER
BULOVA CORP
BUNCOMBE COUNTY TAX COLLECTOR
BUNDY, RHONDA
BUNZL DISTRIBUTION USA INC
BUNZL DISTRIBUTION USA LLC
BURDETT, JAY
BURGESS, CHERRY A
BURK COLLINS
BURLEN CORP
BURLINGTON CITY TAX COLLECTOR
BURLINGTON TOWNSHIP ASSESSOR (BURLINGTON)
BURNETT, SHANE
BURNHAM BOROUGH SEWER REV ACCT
BURTON CITY TREASURER (GENESEE)
BUTLER AREA SEWER AUTHORITY
BUTLER COUNTY TAX COLLECTOR
BUTTE COUNTY TAX COLLECTOR
BYER CALIFORNIA
C R ENGLAND INC
C T CORPORATION SYSTEM
C.N.A.
CA INC
CABALLERO, JOHN
CABARRUS COUNTY TAX COLLECTOR
CABELL COUNTY TAX COLLECTOR
CACHE COUNTY TREASURER
CACHE VALLEY MALL
CADA CADA HOFFMAN & JEWSON

CADDO PARISH TAX COLLECTOR
CAFARO
CALCASIEU PARISH TAX COLLECTOR
CALHOUN COUNTY TAX COLLECTOR
CALIFORNIA AMERICAN WATER
CALIFORNIA CONTRACTORS STATE LICENSE BOARD
CALIFORNIA STATE BOARD OF EQUALIZATION
CALIFORNIA WATER SERVICE CO
CALLOWAY COUNTY TAX COLLECTOR
CALSTRS /CBRE
CALUMET TOWNSHIP ASSESSOR (COOK)
CAMDEN COUNTY MUA
CAMERON COUNTY TAX ASSESSOR-COLLECTOR
CAMPBELLSVILLE CITY TAX COLLECTOR
CAMPBELLSVILLE IND SCHOOD DISTRICT
CAMPBELLSVILLE MUNICIPAL
CANARAS
CANE, ROSE
CANON BUSINESS PROCESS SVC
CANTON CITY UTILITIES
CANTON TOWNSHIP TREASURER (WAYNE)
CANTON TOWNSHIP WATER DEPT
CANYON CAPITAL ADVISORS, LLC
CANYON COUNTY TAX COLLECTOR
CANYON VALUE REALIZATION FUND, L.P.
CAPCOR WESLACO, LTD
CAPE FEAR PUBLIC UTILITY AUTH
CAPE GIRARDEAU COUNTY TAX COLLECTOR
CAPITAL COMMUNICATION CONCEPT
CAPITAL ONE BANK
CARBONDALE WATER & SEWER
CARDEN, FREEDOM DAWN
CARLSON CAPITAL, L.P.
CAROL CRAMER & MURPHY LIVING T
CAROLINA POWER & LIGHT CORPORATION DBA PROGRESS ENERGY CAROLINAS, INC.
CAROTHERS DISANTE&FREUDENBERGER
CAROUSEL CENTER COMPANY LP
CARPENTERS' DISTRICT COUNCIL OF ST. LOUIS
CARR, ALAN
CARRINGTON CO
CARRINGTON COLEMAN SLOMAN
CARROLL ELECTRIC COOP CORP
CARROLL ELECTRIC COOPERATIVE CORPORATION

CARROLL UTILITIES
CARSON CITY TAX COLLECTOR
CARSON CITY UTILITIES
CARSON DEVELOPMENT
CARTER COUNTY TAX COLLECTOR
CARVAL
CARVAL GCF CAYMAN SECURITIES LTD
CASCADE COUNTY TREASURER
CASCADE NATURAL GAS CORP
CASCADES BRANDING INNOVATION LLC
CASEYVILLE TOWNSHIP ASSESSOR (SAINT CLAIR)
CASEYVILLE TOWNSHIP SEWER SYST
CASS COUNTY ELECTRIC COOP
CATAWABA COUNTY ASSESSOR
CATAWBA COUNTY TAX COLLECTOR
CATHEDRAL LAKE CLO 2013, LTD.
CATHEDRAL LAKE II, LTD.
CATHEDRAL LAKE III, LTD.
CATHEDRAL LAKE IV, LTD.
CATHEDRAL LAKE V, LTD.
CATRON, SCOTT
CBL
CBL & ASSOCIATES LTD PARTNERSHIP
CBL/MONROEVILLE LP
CBRE
CBRE GWS LLC
CDE - CLARKSVILLE DEPT of ELEC
CECCHINI, SEAN
CEDAR HILL VILLAGE
CEDAR RAPIDS MUN UTIL WATER
CELLCO PARTNERS DBA VERIZON
CENCOR
CENTENNIAL REAL ESTATE
CENTER CAL PROPERTIES
CENTER FOR CORPORATE
CENTER PROPERTIES
CENTER TOWNSHIP WATER & S
CENTERPOINT ENERGY
CENTERPOINT ENERGY (MN)
CENTERPOINT ENERGY SERVICES
CENTERVILLE CITY TAX COLLECTOR
CENTRAL ARKANSAS WATER
CENTRAL FLORIDA GAS

CENTRAL GEORGIA EMC
CENTRAL HUDSON GAS & ELECTRIC
CENTRAL LOUISIANA ELECTRIC COMPANY, INC.
CENTRAL MAINE POWER
CENTRE @ FORESTVILLE, LLC
CENTURY III MALL PA LLC
CENTURYLINK INC
CERIDIAN STORED VALUE
CETUS CAPITAL III, L.P.
CETUS CAPITAL LLC
CETUS CAPITAL VI, LP
CFC (UK)
CFC UNDERWRITING
CHANNELVIEW ISD TAX OFFICE
CHAPMAN, NATHAN
CHARACTER ARTS, LLC
CHARAN, MICHELE
CHARLES COUNTY GOVERNMENT
CHARLES COUNTY TAX COLLECTOR
CHARLESTON COUNTY TREASURER
CHARLESTON SANITARY BOARD AND
CHARLESTON WATER SYSTEM
CHARLOTTE COUNTY TAX COLLECTOR
CHARLOTTE COUNTY UTILITIES
CHARTER TOWNSHIP OF MERIDAN
CHARTER TWSHP OF CHESTERFIELD
CHARTER VENTURES LIMITED
CHASE LINCOLN
CHASE PROPERTIES LTD.
CHATHAM COUNTY TAX COMMISSIONER
CHATTANOOGA CITY TAX COLLECTOR
CHATTANOOGA GAS COMPANY
CHAVES COUNTY TAX COLLECTOR
CHECKPOINT SYSTEMS INC
CHELAN COUNTY PUD
CHELAN COUNTY TAX COLLECTOR
CHEMICAL BANK
CHERRY GROUP CO.,LTD
CHERRY HILL TOWNSHIP TAX COLLECTOR (CAMDEN)
CHERRY VALLEY WATER
CHESAPEAKE CITY TAX COLLECTOR
CHESAPEAKE UTILITIES
CHESSER, STANLEY

CHESTER COUNTY ASSESSOR
CHESTERFIELD COUNTY TAX COLLECTOR
CHESTERFIELD TOWNSHIP TREASURER (MACOMB)
CHESTNUT HILLS INVESTMENT CO.
CHEYENNE ONE PARTNERS / CBL
CHEYENNE PARTNERS, LLC
CHICTOPIA LLC
CHILLICOTHE MUNICIPAL UTIL.
CHINA MOBILE HONG KONG COMPANY LIMITED
CHINA TELECOM
CHINA TELECOM AMERICAS
CHINA UNICOM
CHINA UNIQUE GARMENTS MFG. CO. LTD
CHRISTIAN COUNTY TAX COLLECTOR
CHRISTIAN DIOR
CHRISTOPHER BECKFORD
CHRISTOPHER, JENNIE
CHUBB
CHUBB BERMUDA
CHUBB BERMUDA INS LTD
CHUBB GROUP OF INSURANCE COMPANIES
CHUGACH ELECTRIC ASSOCIATION INC
CHUNG HWA TELECOM
CIGNA
C-III
C-III / CASTO
C-III / JLL
CIM GROUP
CIM GROUP ACQUISITIONS, LLC
CINCINNATI BELL TELEPHONE
CIT FINANCE
CITIGROUP
CITIZEN WATCH COMPANY
CITIZENS
CITIZENS ENERGY GROUP
CITRUS HEIGHTS WATER DIST
CITY CORPORATION
CITY FINANCE DIRECTOR
CITY LIGHT & WATER
CITY OF ABILENE WATER UTILITY
CITY OF ALAMOGORDO
CITY OF ALAMOSA
CITY OF ALEXANDRIA UTILITIES



CITY OF ALLIANCE
CITY OF ALMA
CITY OF ALTAMONTE SPRINGS
CITY OF AMARILLO
CITY OF ANN ARBOR WATER UTILIT
CITY OF ANTIOCH
CITY OF ARDMORE
CITY OF ARLINGTON
CITY OF ASHEVILLE
CITY OF ASHTABULA
CITY OF AURORA
CITY OF AUSTIN
CITY OF AVON
CITY OF BAKERSFIELD CA
CITY OF BATAVIA
CITY OF BAXTER
CITY OF BAYTOWN TX
CITY OF BEAUMONT
CITY OF BEMIDJI
CITY OF BEND
CITY OF BIG RAPIDS
CITY OF BISMARCK
CITY OF BOYNTON BEACH
CITY OF BOZEMAN
CITY OF BREA
CITY OF BRIDGEPORT
CITY OF BRIGHTON COLORADO
CITY OF BROOKFIELD - UTILITIES
CITY OF BUFORD GA
CITY OF BURLESON TX
CITY OF BURNSVILLE
CITY OF CALUMET CITY
CITY OF CAPE GIRARDEAU
CITY OF CARLSBAD
CITY OF CASA GRANDE
CITY OF CASPER
CITY OF CEDAR HILL
CITY OF CENTERVILLE
CITY OF CHANDLER
CITY OF CHARLOTTE NC
CITY OF CHARLOTTESVILLE VA
CITY OF CHATTANOOGA TN
CITY OF CHINO

CITY OF CHUBBUCK
CITY OF CHULA VISTA
CITY OF CLEARWATER
CITY OF CLERMONT
CITY OF CLEVELAND
CITY OF CLOVIS
CITY OF COCOA
CITY OF COEUR D'ALENE
CITY OF COLONIAL HEIGHTS
CITY OF COLORADO SPRINGS
CITY OF COLUMBIA
CITY OF COLUMBIA (SC)
CITY OF COLUMBUS
CITY OF CONCORD N H
CITY OF CONCORD-NC
CITY OF CONROE
CITY OF COOKEVILLE
CITY OF COOKEVILLE TN
CITY OF COON RAPIDS
CITY OF CORALVILLE IA WATER
CITY OF CORPUS CHRISTI TX
CITY OF COTTONWOOD UTILITIES
CITY OF DALLAS TX
CITY OF DANVILLE (KY)
CITY OF DANVILLE (VA)
CITY OF DAVENPORT
CITY OF DAYTONA BEACH
CITY OF DEARBORN
CITY OF DEL RIO
CITY OF DELANO
CITY OF DENTON
CITY OF DETROIT LAKES
CITY OF DOUGLAS
CITY OF DOVER
CITY OF DOWNEY WATER DIVISION
CITY of DUBUQUE IA
CITY OF DULUTH COMFORT SYSTEMS
CITY OF DURANGO
CITY OF DURHAM
CITY OF EAGLE PASS
CITY OF EAU CLAIRE
CITY OF EDEN PRAIRIE
CITY OF EDINBURG

CITY OF EL CAJON
CITY OF EL CENTRO
CITY OF EL PASO TAX ASSESSOR-COLLECTOR
CITY OF ELKO UTILITY
CITY OF ELYRIA
CITY OF EMPORIA
CITY OF ENGLEWOOD
CITY OF ENID
CITY OF ESCONDIDO
CITY OF FARGO
CITY OF FARIBAULT
CITY OF FARMINGTON NM
CITY OF FAYETTEVILLE
CITY OF FAYETTEVILLE GA
CITY OF FLAGSTAFF
CITY OF FLORENCE
CITY OF FLOWOOD
CITY OF FORT MORGAN
CITY OF FORT MYERS
CITY OF FORT SMITH AR
CITY OF FORT WORTH WATER DEPARTMENT
CITY OF FRANKLIN
CITY OF FRESNO
CITY OF FRISCO
CITY OF GAINESVILLE
CITY OF GALLUP
CITY OF GARDEN CITY
CITY OF GLENDALE
CITY OF GOLDSBORO
CITY OF GOODLETTSVILLE
CITY OF GRAND ISLAND UTILITES
CITY OF GRAND JUNCTION CO
CITY OF GRANDVILLE UTILITY
CITY OF GRASS VALLEY
CITY OF GREELEY
CITY OF GREENFIELD
CITY OF GREENSBORO
CITY OF GREENVILLE
CITY OF HAGERSTOWN
CITY OF HAMMOND LA
CITY OF HANFORD
CITY OF HARRISON
CITY OF HAYS

CITY OF HAZARD
CITY OF HEATH OH
CITY OF HEMET
CITY OF HENDERSON
CITY OF HERMITAGE
CITY OF HIALEAH FL-DEPT OF WAT
CITY OF HICKORY
CITY OF HOBBS UTILITIES DIV
CITY OF HOLYOKE
CITY OF HOUSTON
CITY OF HUMBLE
CITY OF HUNTINGTON PARK
CITY OF HUNTSVILLE
CITY OF HURST
CITY OF HUTCHINSON
CITY OF IDAHO FALLS
CITY OF INDEPENDENCE
CITY OF INDEPENDENCE UTILITIES
CITY OF JACKSON
CITY OF JACKSONVILLE
CITY OF JAMESTOWN BOARD OF
CITY OF JOPLIN
CITY OF KALISPELL
CITY OF KEARNEY NE
CITY OF KEENE
CITY OF KELSO UTILITY DEPT
CITY OF KEMMERER
CITY OF KENNEWICK WATER
CITY OF KERRVILLE
CITY OF KILLEEN TX
CITY OF KINGMAN
CITY OF KINGSPORT
CITY OF KIRKSVILLE
CITY OF KOKOMO WASTEWATER
CITY OF LACROSSE UTILITIES
CITY OF LAFAYETTE
CITY OF LAFAYETTE UTILITIES SYSTEM
CITY OF LAKE CHARLES
CITY OF LAKE CITY
CITY OF LAKE JACKSON TX
CITY OF LAKE WALES
CITY OF LAKELAND, FLORIDA
CITY OF LAKEWOOD

CITY OF LANCASTER
CITY OF LAREDO
CITY OF LAREDO UTILITIES
CITY OF LAS CRUCES
CITY OF LAS VEGAS-SEWER
CITY OF LATHROP
CITY OF LAUREL
CITY OF LAWTON
CITY OF LEAGUE CITY
CITY OF LEBANON
CITY OF LEOMINSTER MA
CITY OF LEWISTON
CITY OF LEWISVILLE TX
CITY OF LIBERAL
CITY OF LIMA UTILITIES
CITY OF LOGAN DEPT OF UTILITY
CITY OF LONGVIEW
CITY OF LOS ANGELES
CITY OF LOS BANOS
CITY OF LUFKIN
CITY OF LUMBERTON
CITY OF LYNCHBURG
CITY OF LYNNWOOD WA
CITY OF MANHATTAN
CITY OF MANKATO OFFICES
CITY OF MANTECA
CITY OF MAPLE GROVE
CITY OF MARLBOROUGH
CITY OF MARY ESTHER WATER DEPT
CITY OF MARYVILLE UTILITIES
CITY OF MATTOON
CITY OF MCALESTER
CITY OF MCALLEN
CITY OF MCCOMB
CITY OF MEDFORD
CITY OF MELBOURNE
CITY OF MERCED FINANCE OFFICE
CITY OF MESA
CITY OF MESQUITE
CITY OF MESQUITE TX
CITY OF MIAMI BEACH
CITY OF MIDLAND
CITY OF MIDLAND, TEXAS

CITY OF MIDWEST CITY
CITY OF MILLEDGEVILLE
CITY OF MINNETONKA
CITY OF MISSOULA-FINANCE
CITY OF MODESTO
CITY OF MOLINE
CITY OF MONTCLAIR
CITY OF MONTROSE
CITY OF MOORE
CITY OF MT JULIET
CITY OF MT PLEASANT
CITY OF MT VERNON
CITY OF MUSKOGEE OK
CITY OF MYRTLE BEACH
CITY OF NAMPA
CITY OF NAPLES
CITY OF NEW BERN
CITY OF NEW LONDON
CITY OF NILES
CITY OF NOBLESVILLE WASTEWATER
CITY OF NOGALES
CITY OF NORFOLK
CITY OF NORMAN-UTILITIES
CITY OF NOVI
CITY of OAK RIDGE
CITY OF OCALA
CITY OF OCOEE
CITY OF ODESSA
CITY OF O'FALLON
CITY OF OKLAHOMA CITY
CITY OF OLYMPIA
CITY OF OMAK
CITY OF ONTARIO - WATER/SEWER
CITY OF OSWEGO
CITY OF OWASSO
CITY OF OWOSSO
CITY OF OXFORD ELECTRIC DEPARTMENT
CITY OF PALESTINE
CITY OF PANAMA CITY
CITY OF PANAMA CITY BEACH
CITY OF PAPILLION
CITY OF PARIS
CITY OF PASADENA

CITY OF PEMBROKE PINES
CITY OF PENSACOLA
CITY OF PEORIA
CITY OF PERU
CITY OF PETOSKEY
CITY OF PHILADELPHIA
CITY OF PHOENIX (AZ)
CITY OF PIKEVILLE KY
CITY OF PIQUA UTILITIES
CITY OF PITTSBURG FINANCE
CITY OF PLANO TX
CITY OF PLANTATION
CITY OF PLEASANTON
CITY OF PLYMOUTH
CITY OF POMPANO BEACH FL
CITY OF PORT ARTHUR
CITY OF PORTAGE
CITY OF PRESCOTT UTILITY BILL
CITY OF PUYALLUP
CITY OF RALEIGH
CITY OF RANCHO CUCAMONGA
CITY OF REDDING
CITY OF REDLANDS
CITY OF RENO
CITY OF RICHMOND
CITY OF RIDGELAND
CITY OF ROCHESTER
CITY OF ROCKINGHAM
CITY OF ROCKWALL TX
CITY OF ROCKY MOUNT
CITY OF ROSEBURG WATER
CITY OF ROSENBERG
CITY OF ROSEVILLE CA
CITY OF ROSEVILLE MN
CITY OF ROSEVILLE WATER DEPT
CITY OF ROSWELL
CITY OF SACRAMENTO
CITY OF SALEM (OR)
CITY OF SALINA KS
CITY OF SALINAS
CITY OF SAN ANGELO
CITY OF SAN BERNARDINO
CITY OF SAN BRUNO

CITY OF SAN JOSE
CITY OF SAN MARCOS
CITY OF SANDPOINT
CITY OF SANFORD
CITY OF SANTA ANA CA
CITY OF SANTA FE NM
CITY OF SANTA MARIA
CITY OF SANTA ROSA
CITY OF SANTA ROSA UTILITIES
CITY OF SAVANNAH
CITY OF SEBRING - UTIL DEPT
CITY OF SEQUIM
CITY OF SHAWNEE
CITY OF SHERMAN
CITY OF SHOW LOW
CITY OF SHREVEPORT
CITY OF SIOUX CITY IA
CITY OF SLIDELL LA
CITY OF SOUTH JORDAN
CITY OF SOUTHAVEN
CITY OF SPOKANE
CITY OF SPRINGFIELD, MASSACHUSETTS
CITY OF ST AUGUSTINE
CITY OF ST GEORGE
CITY OF ST JOSEPH UTILITY
CITY OF ST MARYS
CITY OF ST PETERS
CITY OF STATESBORO
CITY OF STATESVILLE
CITY OF STERLING HEIGHTS
CITY OF STEUBENVILLE
CITY OF STOCKTON CA
CITY OF SUGARLAND
CITY OF SUMMERVILLE
CITY OF SUMTER
CITY OF SUNNYSIDE
CITY OF TALLAHASSEE
CITY OF TALLAHASSEE, FLORIDA
CITY OF TAMPA UTILITIES
CITY OF TEMPE
CITY OF TEMPLE TX
CITY OF TERRE HAUTE/SEWER
CITY OF THOUSAND OAKS



CITY OF TIGARD
CITY OF TOPEKA
CITY OF TORRANCE UTILITIES
CITY OF TROY - WATER
CITY OF TUCSON (AZ)
CITY OF TUKWILA
CITY OF TULSA
CITY OF TUPELO WATER & LIGHT
CITY OF TURLOCK
CITY OF TUSCALOOSA WATER & SWR
CITY OF TWIN FALLS
CITY OF TYLER
CITY OF UKIAH PUBLIC SERV DEPT
CITY OF UNION GAP
CITY OF VALDOSTA
CITY OF VANCOUVER UTILITIES
CITY OF VERO BEACH, FL
CITY OF VICTORIA TX
CITY OF VICTORVILLE
CITY OF VIENNA
CITY OF VIRGINIA BEACH VA
CITY OF VISALIA
CITY OF WACO (TX)
CITY OF WASHINGTON
CITY OF WATERBURY
CITY of WAXAHACHIE
CITY OF WAYCROSS
CITY OF WEATHERFORD (TX)
CITY OF WENATCHEE UTIL DEPT
CITY OF WESLACO
CITY OF WESTMINSTER
CITY OF WICHITA FALLS TX
CITY OF WILLISTON
CITY OF WINSTON-SALEM
CITY OF WOODBURY
CITY OF YREKA
CITY OF YUBA CITY
CITY OF YUMA
CITY OF ZANESVILLE
CITY TREASURER
CITY TREASURER-SAN DIEGO
CITY UTILITIES - FORT WAYNE
CITY UTILITIES COMMISSION

CITY UTILITIES -SPRINGFIELD MO
CITY UTILITIES -WEST PLAINS
CITY WATER & LIGHT
CITY WATER LIGHT & POWER
CITYVIEW COMMERCIAL
CLACKAMAS COUNTY TAX COLLECTOR
CLACKAMAS RIVER WATER
CLALLAM COUNTY PUD
CLALLAM COUNTY TAX COLLECTOR
CLARION ASSOC.
CLARK COUNTY TAX COLLECTOR
CLARK COUNTY WATER RECL DIST
CLARK PUBLIC UTILITIES
CLARKE COUNTY TAX COMMISSIONER
CLARKSVILLE DEPARTMENT OF ELECTRICITY
CLARKSVILLE GAS & WATER DEPT
CLARKSVILLE WASTEWATER
CLASSIC FASHION APPAREL INDUSTRY
CLATSOP COUNTY ASSESSOR
CLAY COUNTY ASSESSOR
CLAY COUNTY UTILITY AUTHORITY
CLAY ELECTRIC COOP INC
CLAYTON COUNTY ASSESSOR
CLAYTON COUNTY WATER AUTHORITY
CLEAR CREEK ISD TAX OFFICE
CLEARVIEW
CLECO
CLECO POWER LLC
CLERMONT COUNTY TREASURER
CLEVELAND CITY TAX COLLECTOR
CLEVELAND COUNTY TAX COLLECTOR
CLEVELAND UTILITIES
CLINIQUE LABORATORIES INC
CLINTON REALTY
CLMG CORP
CLO MANAGEMENT LLC
CLUBINE, PATRICIA
CMA CGM AMERICA INC
CNL COMMERCIAL REAL ESTATE
COACHELLA VALLEY WATER DIST.
COBB COUNTY TAX COMMISSIONER
COCHISE COUNTY TREASURER
COCOA CAPITAL CORP.

COCONINO COUNTY TREASURER
CODDING ENTERPRISES
COFFEE COUNTY TAX COLLECTOR
COHEN & GRIGSBY P C
COHN, LAUREN
COLAR, JOHN
COLE COUNTY TAX COLLECTOR
COLE REAL ESTATE INVESTMENTS, INC
COLE SCHOTZ P.C.
COLLEGE STATION UTILITIES
COLLETT & ASSOCIATES
COLLIER COUNTY TAX COLLECTOR
COLLIN COUNTY TAX ASSESSOR-COLLECTOR
COLLINS INV LLC
COLONIAL HEIGHTS CITY TAX COLLECTOR
COLORADO DEPARTMENT OF LABOR AND EMPLOYMENT
COLORADO DEPARTMENT OF REVENUE
COLORADO SPRINGS UTILITIES
COLUMBIA CITY TAX COLLECTOR
COLUMBIA COUNTY TAX COLLECTOR
COLUMBIA GAS OF KENTUCKY
COLUMBIA GAS OF MARYLAND
COLUMBIA GAS OF OHIO
COLUMBIA GAS OF PENNSYLVANIA
COLUMBIA GAS OF VIRGINIA
COLUMBIA POWER & WATER SYSTEM
COLUMBIA POWER AND WATER SYSTEMS
COLUMBIA SPORTSWEAR USA CORP
COLUMBIA TECH CENTER LLC
COLUMBIANA CO WATER AND S
COLUMBUS - CITY TREASURER
COLUMBUS WATER WORKS
COM ED
COMAL COUNTY TAX ASSESSOR-COLLECTOR
COMANCHE COUNTY TAX COLLECTOR
COMMERCE BANK
COMMISSION JUNCTION LLC
COMMONWEALTH OF MASSACHUSETTS
COMMONWEALTH OF PENNSYLVANIA, C/O HAZLE TOWNSHIP
COMMONWEALTH OF PUERTO RICO
COMMONWEALTH OF PUERTO RICO, SECRETARY OF THE TREASURY
COMMONWEALTH OF VIRGINIA
COMMPROS

COMMUNITY FINANCIAL SERVICE CENTER, CORP.
COMPLETE LEGAL LTD
COMPORIUM COMMUNICATIONS
COMPTON, KIMBERLY
COMPUCOM SYSTEMS INC
COMSYS INFORMATION TECHNOLOGY
CON ED (FDR STATION)
CONAIR CORP
CONCENTRA
CONCORD / JLL
CONG TY TNHH THUONG MAI DICH VU PHUC CO
CONNECTICUT CONNECTICUT DEPARTMENT OF REVENUE SERVICES
CONNECTICUT DEPARTMENT OF LABOR
CONNECTICUT NATURAL GAS CORP
CONNEXUS ENERGY
CONSOLIDATED COMMUNICATIONS NETWORKS INC
CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
CONSOLIDATED IRRIGATION DIST
CONSOLIDATED TRANSACTION PROCESSING LLC
CONSOLIDATED WATERWORKS DIST 1
CONSTELLATION AN EXELON COMPANY
CONSTELLATION ELEC BOX 4640
CONSTELLATION GAS BOX 5473
CONSTELLATION NE GAS 5471
CONSTRUCTION INDUSTRIES RECOVERY FUND
CONSUMERS ENERGY
CONTINENTAL CASUALTY COMPANY
CONTRA COSTA COUNTY TAX COLLECTOR
CONTRA COSTA WATER DISTRI
CONTRARIAN CAPITAL MANAGEMENT, LLC
CONTRERAS, STEPHANIE
CONVERSANT LLC
CONVERSE INC
CONWAY CORPORATION
CONWAY TOWN CENTER, LLC
COOK COUNTY TREASURER
COOK, SARAH
COOKEVILLE CITY TAX COLLECTOR
COOLEY LLP
COOLSPRINGS MALL LLC
COOS COUNTY ASSESSOR
COPILEVITZ LAM & RANEY PC
COPLAY-WHITEHALL SEWER

COPYRIGHT CLEARANCE CENTER INC
CORAL SPRINGS IMPROVEMENT DIST
CORBIN CITY TAX COLLECTOR
CORINTH PROPERTIES
CORNING COMPANIES
CORRIGAN, ANTHONY
CORSEARCH INC
COSERV
COSTELLO & MAINS LLC
COTNEY CONSTRUCTION LAW LLP
COULTER, KELLY
COUNCIL BLUFFS WATER WORK
COUNTY OF HENRICO VA
COVENTRY III / SATT HELM
COVINGTON & BURLING LLP
COVINGTON COUNTY TAX COLLECTOR
COVINGTON REALTY PARTNERS
COWETA COUNTY TAX COMMISSIONER
COWETA FAYETTE EMC
COWLITZ COUNTY TAX COLLECTOR
COWLITZ PUD
CPS ENERGY
CPWA
CQS
CRA INTERNATIONAL INC
CRAIGHEAD COUNTY TAX COLLECTOR
CRAVEN COUNTY TAX COLLECTOR
CRAWFORD COUNTY TREASURER
CREDIT RE OPERATING COMPANY
CREDIT SUISSE
CREDIT SUISSE LOAN FUNDING LLC
CRITEO CORP
CROMEANS
CROSLAND DEVELOPMENT
CROW WING COUNTY TAX COLLECTOR
CROW WING POWER
CROWN EQUIPMENT CORP DBA CROWN
CRYSTAL ELEGANCE INDUSTRIAL LIMITED
CRYSTALCLEAR WEALTH LTD.
CSL LIMITED
CST LEGAL COUNSELS LLC
CSUY, JEFF
CT CORPORATION SYSTEM DBA CT

CUCAMONGA VALLEY WATER DIST
CUIVRE RIVER ELECTRIC COOP
CULLMAN POWER BOARD
CUMBERLAND COUNTY TAX COLLECTOR
CURRY COUNTY TAX COLLECTOR
CURTIS, WILLIAM ALLEN
CUSHMAN & WAKEFIELD / THALIMER
CUSHMAN & WAKEFIELD PLC
CUSHMAN AND WAKEFIELD
CUSTODIO & DUBEY LLP
CUTAJAR, THOMAS
CUYAHOGA COUNTY TREASURER
CVI AA CAYMAN SECURITIES LP
CVI AV CAYMAN SECURITIES LP
CVIC CAYMAN SECURITIES LTD
CVS CAREMARK
CXT SYSTEMS INC.
CYPRESS EQUITIES
CYPRESS-FAIRBANKS ISD TAX OFFICE
D & B REAL ESTATE VENTURES
D & L FERGUSON, LLC
D P AHUJA & CO
D. E. SHAW GALVANIC PORTFOLIOS, L.L.C.
DADE COUNTY APPRAISER
DAKOTA COUNTY TAX COLLECTOR
DAKOTA ELECTRIC ASSOCIATION
DALLAS COUNTY TAX ASSESSOR-COLLECTOR
DAMCO DISTRIBUTION SVCS INC
DANBURY CITY TAX COLLECTOR
DANIEL ADVOGADOS
DANIEL AGUIRRE
DANITA WEEDLE
DANNEMANN SIEMSEN BIGLER
DANVILLE CITY TAX COLLECTOR
DAPHNE UTILITIES
DARTMOUTH MUNICIPAL TAX COLLECTOR
DATAFLOW SERVICES
DAUPHIN COUNTY ASSESSOR
DAVID A. CLARK, TRUSTEE
DAVID CAUDLE
DAVID PEYSER SPORTSWEAR INC
DAVIDSON COUNTY ASSESSOR
DAVIESS COUNTY TAX COLLECTOR

DAVIS COUNTY TREASURER
DAVIS POLK & WARDWELL LLP
DAYTON POWER & LIGHT
DCG DEVELOPMENT
DCM LIMITED, LLC
DDLNYC LLC
DDR
DE KALB COUNTY ASSESSOR
DE LEON, BRENDA G.
DE VITO, JOHN
DEAD RIVER COMPANY
DEARBORN CITY TREASURER (WAYNE)
DEBRA REED
DEBRUIN, TAMMY
DECARO DORAN SICILIANO
DECOR HOLDINGS, INC.
DEERING MANAGEMENT GROUP
DEFIANCE UTIL BILLING OFFICE
DEHAY & ELLISTON LLP
DEKALB COUNTY FINANCE
DEKALB COUNTY TAX COMMISSIONER
DELAWARE COUNTY TREASURER
DELAWARE DEPARTMENT OF LABOR
DELAWARE DIVISION OF REVENUE
DELMARVA POWER
DELMARVA POWER & LIGHT COMPANY
DELTA CHARTER TOWNSHIP MI
DELTA CHARTER TOWNSHIP TREASURER (EATON)
DELTA GALIL USA INC DIV WUNDIES
DELTA NATURAL GAS
DELTA NATURAL GAS CO
DELTA TOWNSHIP TREASURER (EATON)
DELTA-MONTROSE ELECTRIC A
DEMATIC CORP
DENTON COUNTY TAX ASSESSOR-COLLECTOR
DENVER COUNTY TAX COLLECTOR
DENVER WATER
DEPARTMENT OF EMPLOYMENT SERVICES
DEPARTMENT OF WORKERS CLAIMS
DEPAUL, JAMES
DEPT OF PUBLIC UTIL TOLEDO
DEPTFORD TOWNSHIP MUA
DEPTFORD TOWNSHIP TAX COLLECTOR (GLOUCESTER)

DESCHUTES COUNTY TAX COLLECTOR
DESCO GROUP, INC.
DESIGNER FRAGRANCES
DESOTO COUNTY TAX COLLECTOR
DEUTSCHE BANK
DEUTSCHE BANK SECURITIES INC.
DEUTSCHE BANK SECURITIES, INC.
DIAL ENTERPRISES
DIAMOND, JESSICA
DILIGENT CORPORATION
DIRECT ENERGY BUSINESS NY
DIRECT ENERGY BUSINESS TX
DISCOUNT WAREHOUSES, LP
DISNEY
DISNEY STORE USA, LLC
DISNEY STORES USA LLC
DISTRICT DEPARTMENT OF THE ENVIRONMENT (DDOE)
DIVISION OF LABOR STANDARDS ENFORCEMENT AND THE OFFICE OF THE LABOR COMMISSIONER
DLC MANAGEMENT
DODGE CITY UTILITIES
DOMINIC GARCIA AND ERICA HERNANDEZ
DOMINION ENERGY
DOMINION ENERGY NORTH CAROLINA
DOMINION ENERGY OHIO
DOMINION ENERGY SOUTH CAROLINA
DOMINION HOPE
DOMINION VA&NC POWER
DONA ANA COUNTY TAX COLLECTOR
DONNA GAIL KANAGY
DORCH, ANITHEA
DOROTHY R SHEPARD
DOROTHY SHEPARD
DOTHAN UTILITIES
DOUBLE BLACK DIAMOND OFFSHORE, LTD.
DOUGHERTY COUNTY TAX COMMISSIONER
DOUGHERTY, COLIN
DOUGLAS COUNTY TAX COLLECTOR
DOUGLASVILLE-DOUGLAS COUNTY
DOVE, NICOLE
DOVER CITY TAX COLLECTOR
DOW, ROSE
DOWGIELEWICZ, KIM
DOWNS & STANFORD P C



DRUNK ELEPHANT LLC
DTE ENERGY
DUBOIS MALL
DUCKETT CREEK SANITARY DIST
DUENNES, CHAD
DUKE ENERGY
DUKE ENERGY CAROLINAS
DUKE ENERGY CAROLINAS, LLC
DUKE ENERGY FLORIDA
DUKE ENERGY INDIANA
DUKE ENERGY KENTUCKY
DUKE ENERGY OHIO
DUKE ENERGY PROGRESS
DUPAGE COUNTY TREASURER
DUQUESNE LIGHT CO
DURANGO MALL LLC
DURHAM COUNTY TAX COLLECTOR
DURHAM, JEREMY
DUVAL COUNTY TAX ASSESSOR-COLLECTOR
DUVAL WATERWORKS INC.
DVLN
DYER COUNTY TRUSTEE
DYERSBURG CITY TAX COLLECTOR
DYERSBURG ELECTRIC SYSTEM
DYERSBURG GAS & WATER DEPT
E BATON ROUGE PARISH TAX COLLECTOR
E&E CO., LTD.
E.J. PLESKO
EAGLE PASS ISD TAX OFFICE
EAGLE PASS WATER WORKS SYSTEM
EAGLE RESEARCH CORPORATION
EAST BATON ROUGE PARISH ASSESSOR
EAST BRUNSWICK TOWNSHIP TAX COLLECTOR (MIDDLESEX)
EAST BRUNSWICK TWP WATER/SWR
EAST MEADOW W. D.
EASTERN PRIME TEXTILE LIMITED
EASTMAN FOOTWEAR GROUP INC
EASTVIEW MALL LLC
EATONTOWN BOROUGH TAX COLLECTOR (MONMOUTH)
EATONTOWN SEWER AUTHORITY
EAU CLAIRE CITY ASSESSOR (EAU CLAIRE)
EAU CLAIRE COUNTY TREASURER
ECHELON ANALYTICS LLC

ECHEVARRIA, HERIBERTO
ECLAT TEXTILE CO., LTD.
ECTOR COUNTY CHIEF APPRAISER
ECUA
EDELMIRA CAMARENA
EDENS & AVANT
EDF ENERGY SERVICES
EDF ENERGY SERVICES LLC
EDGEWATER MALL
EDWARD F GUIDA JR
EIDEH, HANI
EIGHTH UTILITIES DISTRICT
EJARQUE LOPEZ, VICTOR
EL DORADO WATER UTILITIES
EL PASO COUNTY TAX COLLECTOR
EL PASO ELECTRIC
EL PASO WATER UTILITIES
ELCATEX S. DE R.L.
ELECTRIC CITY UTILITIES
ELECTRICAL DISTRICT #2
ELECTRONIC RECEIPTS DELIVERY SYSTEMS, LLC
ELIZABETHTOWN GAS
ELIZABETHTOWN UTILITIES
ELKAY OVERSEAS INDIA
ELKHART COUNTY TREASURER
ELKO COUNTY TAX COLLECTOR
ELLE MANSFIELD
ELLINGTON CAPITAL
ELLIOT, JOHN PAUL
ELLIS COUNTY TAX ASSESSOR-COLLECTOR
ELLISON, MARVIN
ELMORE COUNTY TAX COLLECTOR
EMERA MAINE
EMKAY INC
EMPLOYMENT LAW OFFICE OF JOHN
EMPLOYMENT PRACTICES SOLUTIONS
EMPRESAS PUERTO RAIQUENAS
EMWD - EASTERN MUNICIPAL WATER
ENDURANCE AMERICAN INSURANCE COMPANY
ENERGY COOPERATIVE OF AMERICA
ENERGY WEST
ENERGYWORKS LANCASTER LLC
ENGIE RESOURCES

ENGLAND, RHONDA
ENGLEWOOD MARKETING GRP INC
ENSTAR PAYMENT PROCESSING
ENTERGY ARKANSAS
ENTERGY ARKANSAS, INC.
ENTERGY GULF STATES LOUISIANA
ENTERGY GULF STATES LOUISIANA, LLC
ENTERGY LOUISIANA
ENTERGY LOUISIANA, LLC
ENTERGY MISSISSIPPI
ENTERGY MISSISSIPPI, INC.
ENTERGY TEXAS
ENTERPRISE WATER WORKS BO
ENVIRONMENTAL PROTECTION AGENCY
EP EXECUTIVE PRESS INC
EPB ELECTRIC POWER BOARD
EPCOR WATER
EPIC GARMENTS DWC -LLC
EPIQ CLASS ACTION & CLAIMS
EQUITY BANK
ERIE COUNTY SEWER & WATER
ERIE WATER WORKS
ERNST & YOUNG LLP
ERSHIG PROPERTIES, INC.
ESCAMBIA COUNTY TAX COLLECTOR
ESQUIRE DEPOSITION SOLUTIONS
ESTEP ENTSMINGER LAW GROUP
ESTRADA, ILENA
ESTRELLA LLC
ESTUDIO BENEDETTI
ESTUDIO CALDERA S A
ETHAN CONRAD PROPERTIES
EUGENE L GRIFFIN & ASSOCIATES LTD
EUGENE WATER & ELECTRIC BOARD
EUGENIO, KIMBERLY
EVANSON, BRYNN
EVANSVILLE WATER AND SEWER UTILITY
EVERCORE INC.
EVEREST INDEMNITY INSURANCE COMPANY
EVEREST NATIONAL INSURANCE CO
EVEREST RE GROUP
EVEREST REINSURANCE GROUP
EVERGY KANSAS CENTRAL INC

EVERGY METRO INC
EVERSOURCE CT ELECTRIC
EVERSOURCE CT GAS
EVERSOURCE NH
EVERSOURCE NSTAR
EVERSOURCE WESTERN MASS ELEC
EVOLUTION DESIGN LAB INC
EVOLUTIONARY APPAREL INC
EXCEL TRUST, LP
F T APPAREL LLC
FACEBOOK INC
FACTORY MUTUAL INSURANCE CO.
FAIRFAX COUNTY TAX COLLECTOR
FAIRFAX WATER
FAIRFIELD MUNICIPAL UTILITIES
FAIRPOINT COMMUNICATIONS INC
FALLGATTER, SANDRA M.
FAMECO REAL ESTATE, LP
FAMMA GROUP INC
FANATICS INC
FANATICS LICENSED SPORTS GROUP
FARBMAN
FARMINGTON TOWN TAX COLLECTOR
FARRALON / CBL
FARRMONT REALTY GROUP, INC.
FASHION AVENUE KNITS INC
FASHION SQUARE MALL REALTY LLC
FAULKNER COUNTY TAX COLLECTOR
FAWN-FRAZER JOINT WATER AUTH
FAYETTE COUNTY TAX COLLECTOR
FEDERAL INSURANCE COMPANY
FEIL ORGANIZATION
FELDMAN, JILL
FELT, KATHY
FENTY BEAUTY LLC
FERNANDEZ & ASOCIADOS
FERNANDEZ, ANTONIO
FERNWOOD ASSOCIATES LLC
FERNWOOD FOUNDATION FUND LLC
FERNWOOD RESTRUCTURINGS LIMITED
FERRELLGAS-DENVER
FIDELIS REALTY PARTNERS
FIDELITY

FIFTH SUN
FIFTH THIRD BANK
FILA USA INC
FINDLAY WATER DEPARTMENT
FINNEY COUNTY TREASURER
FIREMAN'S FUND
FIRST BANK AND TRUST
FIRST COMMERCIAL BANK
FIRST COMMONWEALTH BANK
FIRST COMMUNITY BANK
FIRST HARTFORD REALTY CORP.
FIRST INSIGHT INC
FIRST MIDWEST BANK
FIRST NATIONAL BANK & TRUST
FIRST PACIFIC
FIRST UTIL DIST OF KNOX CNTY
FIRST UTILITY DIST OF KNOX CTY
FIRSTDIGITAL TELECOM BILLING DEPT
FISCH SIGLER LLP
FISCHER, ALMA
FISHER & PHILLIPS LLP
FLANAGAN, BRIAN
FLATHEAD COUNTY TREASURER
FLATHEAD ELECTRIC COOP. INC.
FLINT CITY ASSESSOR (GENESEE)
FLINT EMC
FLINT TOWNSHIP TREASURER (GENESEE)
FLINTHILLS MALL LLC
FLIPP CORPORATION
FLORENCE CITY TAX COLLECTOR
FLORENCE COUNTY TREASURER
FLORENCE UTILITIES
FLORENCE UTILITIES, CITY OF FLORENCE, AL
FLORENCE WATER & SEWER DEPT
FLORIDA CITY GAS
FLORIDA DEPARTMENT OF REVENUE
FLORIDA DIVISION OF WORKFORCE SERVICES
FLORIDA POWER & LIGHT COMPANY
FLORIDA PUBLIC UTILITIES
FLORIDA SELF-INSURERS GUARANTY ASSOCIATION, INC.
FLOYD COUNTY TAX COMMISSIONER
FLOYD COUNTY WATER DEPT
FLYNN ENTERPRISES LLC

FMGLOBAL
FOLEY & LARDNER LLP
FOOTWEAR UNLIMITED INC
FORD COUNTY TREASURER
FOREST HILLS MUNICIPAL AUTH
FORMAN INDUSTRIES INC
FORSYTH COUNTY TAX COLLECTOR
FORT BEND COUNTY LEVEE DISTRICT #2 (FORT BEND)
FORT BEND COUNTY MUD #167 (FORT BEND)
FORT BEND COUNTY TAX ASSESSOR-COLLECTOR
FORT COLLINS UTILITIES
FORT GRATIOT TOWNSHIP TREASURER (SAINT CLAIR)
FORT WORTH WATER DEPT
FORTRESS INVESTMENT GROUP, LLC
FOSHEE, PAUL E.
FOSTER, JAY L.
FOUNDRY COMMERCIAL
FOX METRO-WATER
FPA FLEXIBLE FIXED INCOME FUND
FPA NEW INCOME, INC.
FPL
FRAGOMEN DEL REY BERNSEN &
FRANKFORT CITY TAX COLLECTOR
FRANKFORT PLANT BOARD
FRANKLIN COUNTY TAX COLLECTOR
FRAZER TOWNSHIP AUTHORITY
FREDERICK CITY TAX COLLECTOR (FREDERICK)
FREDERICK COUNTY MARYLAND
FREE COUNTRY LTD
FREEHOLD TOWNSHIP TAX COLLECTOR (MONMOUTH)
FREEPORT WATER & SEWER COMMISS
FRESNO COUNTY TAX COLLECTOR
FRIEDLAND VINING PA
FRITZI CALIFORNIA
FRONTIER
FRUITLAND MUTUAL WATER
FRUITPORT CHARTER TOWNSHIP
FRUITPORT TOWNSHIP TREASURER (MUSKEGON)
FS GLOBAL
FSG ELECTRIC
FT GRATIOT CHARTER TOWNSHIP
FULCHER HAGLER LLP
FULTON COUNTY FINANCE DEPT.

FULTON COUNTY TAX COMMISSIONER
FULTONDALE GAS DEPARTMENT
G & A GROUP
G III LEATHER FASHIONS INC
G&I IX EMPIRE FREEDOM PLAZA
G.G. INT'L MFG. CO., LTD.
G.S. ASSOC. JV
GABRIEL JEIDEL
GABRIEL JEIDEL / DIAL ENTERPRISES
GAINESVILLE CITY TAX COLLECTOR
GAINESVILLE REGIONAL UTILITIES
GALENA PARK ISD TAX OFFICE
GALLATIN COUNTY TREASURER
GALLOWAY SCOTT MOSS&HANCOCK
GALVESTON COUNTY TAX ASSESSOR-COLLECTOR
GANDOLFO, LAURENE
GARCIA, TERESA (MUNGUIA)
GARCIA-MENOCAL & PEREZ PL
GARDA CL SOUTHWEST INC CO 130
GAREY, EDMUND
GARFIELD COUNTY TAX COLLECTOR
GARFIELD TOWNSHIP TREASURER (GRAND TRAVERSE)
GARIPPA LOTZ & GIANNUARIO
GARLAND COUNTY TAX COLLECTOR
GARZA, LETICIA THELMA
GAS SOUTH
GASTELUM, DEBORAH
GATEWAY CTR PROP PHASE II OWNE
GCI
GEMINI / JLL
GENERAL COUNSEL PC
GENERAL GROWTH PROPERTIES
GENSCH, SHAWN
GEORGIA DEPARTMENT OF LABOR
GEORGIA DEPARTMENT OF REVENUE
GEORGIA POWER
GEORGIA POWER COMPANY
GEORGIA SALES
GEORGIA SELF-INSURERS GUARANTY TRUST FUND
GEUS/CITY OF GREENVILLE
GFM 23, LLC
GG STRATEGIC CONSULTANTS LLC
GGP-FOUR SEASONS LP

GHOSHAL, RUPAK
GIBBENS & ASSOCIATES LLC
GIBSON DUNN & CRUTCHER LLP
GIC REAL ESTATE, INC.
GIELOW GROOM TERPSTRA&MCEVOY
GILSTAD, SHAWN
GINSBERG, AMANDA
GJ GREWE, INC.
GK DEVELOPMENT, INC.
GKMS VILLAGE LAKES
GKMS VILLAGE LAKES LLC
GLASSER AND GLASSER PLC
GLC ADVISORS & CO., LLC
GLEIXNER, MAUREEN
GLOBAL CALL LIMITED
GLYNN COUNTY TAX COMMISSIONER
GOLDCHOICE TRADING PTE. LTD
GOLDEN STATE WATER
GOLDENTREE ASSET MANAGEMENT LP
GOLDENTREE LOAN MANAGEMENT US CLO 3, LTD.
GOLDENTREE LOAN OPPORTUNITIES IX, LIMITED
GOLDIAM USA INC
GOLDMAN SACHS
GOLDMAN SACHS & CO. LLC
GOMEZ, SABRINA
GONZALEZ, CELESTE
GOODALE & BARBIERI
GOODLETTSVILLE CITY TAX COLLECTOR
GOOGLE INC
GOOSE CREEK CISD TAX OFFICE
GORDON BROTHERS GROUP LLC
GORDON, DOMONIQUE
GOVERNMENT OF PUERTO RICO, TREASURY DEPT.
GOVERNORS LANE LP
GPR LOGISTICS LLC
GRAND CENTRAL MALL
GRAND CHUTE TOWN COLLECTOR (OUTAGAMIE)
GRAND CHUTES UTILITIES
GRAND FORKS UTILITY BILLING
GRAND RAPIDS CITY TREASURER
GRAND TRAVERSE COUNTY
GRANDE COMMUNICATIONS NETWORK
GRANDVILLE CITY TREASURER (KENT)



GRANITE STATE INSURANCE COMPANY
GRANITE TELECOMMUNICATIONS
GRANTHAM MAYO VAN OTTERLOO
GRAPHIC COMMUNICATIONS
GRAYSON COUNTY TAX ASSESSOR-COLLECTOR
GRE CORALWOOD LP
GREAT AMERICAN GROUP, LLC
GREAT AMERICAN INSURANCE COMPANY
GREAT AMERICAN INSURANCE GROUP
GREAT AMERICAN OF NY
GREAT EASTERN ENERGY
GREAT PLAINS DEVELOPMENTS LLC
GREAT PLAINS REAL ESTATE DEV.
GREATER CINCINNATI WATER WORKS
GREATER LAKESIDE CORP.
GREATER PEORIA SANITARY DIST
GREECE CENTRAL SCHOOLS (MONROE)
GREECE TOWN TAX COLLECTOR (MONROE)
GREEN MOUNTAIN POWER
GREEN MOUNTAIN POWER CORP
GREEN MOUNTAIN REALTY
GREEN OAK CHARTER TOWNSHIP
GREEN OAK PHASE II OWNER LLC
GREEN OAK TOWNSHIP TREASURER (LIVINGSTON)
GREEN OAK VILLAGE PLACE, LLC
GREEN TECH INVESTMENT CO., LTD.
GREEN VALLEY-GLENWOOD PSD
GREENBERG TRAUIG LLP
GREENDALE VILLAGE COLLECTOR (MILWAUKEE)
GREENE COUNTY SANI ENG DEPT
GREENE COUNTY TAX COLLECTOR
GREENVILLE CITY TREASURER (MONTCALM)
GREENVILLE COUNTY TREASURER
GREENVILLE UTILITIES COMM
GREENVILLE WATER SYSTEM
GREENWICH INSURANCE COMPANY
GREENWOOD COUNTY TREASURER
GREENWOOD SANITATION DEPT
GREENWOOD STORMWATER UTILITY
GREENWOOD UTILITIES
GREGG COUNTY TAX ASSESSOR-COLLECTOR
GREGORY GREENFIELD & ASSOCS
GREYSTONE POWER CORP

GREYSTONE POWER CORPORATION
GRID DYNAMIC INTERNATIONAL INC
GRUBB & ELLIS
GSO CAPITAL PARTNERS LP
GT LOAN FINANCING I, LTD.
GUARDIA 1, LTD.
GUIDEPOINT GLOBAL LLC
GUILFORD COUNTY TAX COLLECTOR
GULF POWER
GULF POWER COMPANY
GULF TEXTILE SOURCING FZE
GUMBERG ASSET MANAGEMENT
GUPTA, NEELU
GUZMAN, ROSA LORENA
GWINNETT COUNTY PUBLIC UTILITY
GWINNETT COUNTY TAX COMMISSIONER
H.L. LIBBY CORP
H/2 CAPITAL PARTNERS LLC
H/2 CREDIT MANAGER LP
HADDAD APPAREL GROUP LTD
HADLEY MUNICIPAL TAX COLLECTOR
HADLEY WATER DEPT/DPW
HAGGAR CLOTHING CO
HAIRFORD, J. A.
HALFERTY DEVELOPMENT CO.
HALL COUNTY TAX COLLECTOR
HALLAHAN AND ASSOCIATES P.C.
HALLAIAN PROP. INC.
HALLMARK SPECIALTY
HALLMARK SPECIALTY INSURANCE COMPANY
HALO BRANDED SOLUTIONS INC
HAMILTON COUNTY ASSESSOR
HAMILTON RE
HAMILTON RE.
HAMILTON TOWNSHIP MUNICIPAL UTILITIES AUTHORITY
HAMILTON TOWNSHIP TAX COLLECTOR (ATLANTIC)
HAMMOND CITY TAX COLLECTOR
HAMPTON CITY TAX COLLECTOR
HAMPTON ROADS SANITATION DIST
HAMPTON ROADS UTILITY BILLING
HANENBURG, BENNETTE
HANES KNITWEAR
HANESBRANDS INC

HANSAE CO., LTD.
HANSOLL TEXTILE
HANSOLL TEXTILE LTD
HARDIN COUNTY TAX ASSESSOR-COLLECTOR
HARDIN COUNTY WATER DIST #2
HARDING, JENNIFER
HARFORD COUNTY MARYLAND
HARFORD COUNTY TAX COLLECTOR
HARING TOWNSHIP TREASURER (WEXFORD)
HARING TOWNSHIP UTILITY DEPT
HARLINGEN TAX OFFICE
HARLINGEN WATERWORKS SYSTEM
HARRIS CO MUD #285
HARRIS COUNTY APPRAISER
HARRIS COUNTY MUD #285 (HARRIS)
HARRIS COUNTY MUD #63
HARRIS COUNTY MUD #63 (HARRIS)
HARRIS COUNTY TAX ASSESSOR-COLLECTOR
HARRIS, DEBRA
HARRIS, KADAR
HARRIS, VALERIE J.
HARRISON COUNTY TAX COLLECTOR
HARRISONBURG CITY TAX COLLECTOR
HARRISONBURG ELEC COMMISSION
HARTER SECREST & EMERY LLP
HARTFORD FINANCIAL PRODUCTS
HASBRO INTERNATIONAL TRADING B.V.
HAWAII DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS
HAWAII DEPARTMENT OF TAXATION
HAWK CONVERTING LLC
HAWKINS, SHAWNTAINE
HAYS COUNTY APPRAISER
HAYS COUNTY TAX ASSESSOR-COLLECTOR
HAYWARD WATER SYSTEM
HAZARD
HAZARD CITY TAX COLLECTOR
HB USA HOLDINGS INC
HC MUN MGMT DIST NO 1
HDFC BANK, LTD.
HEALTH EQUITY
HEATHER KLEIN
HELEN OF TROY LP
HELEN STRAWOET

HELIX WATER DISTRICT
HEMET
HEMPFIELD TWP COLLECTOR (WESTMORELAND)
HEMPSTEAD TOWN TAX COLLECTOR (NASSAU)
HENDON PROPERTIES
HENDON PROPERTIES / C-III?
HENDRICKS COUNTY TREASURER
HENNEPIN COUNTY TAX COLLECTOR
HENNING, GEOFFREY
HENRICO COUNTY TAX COLLECTOR
HENRIETTA TOWN TAX COLLECTOR (MONROE)
HENRIQUEZ, FRANKLIN
HENRY COUNTY TAX COMMISSIONER
HENRY COUNTY WATER AUTHORITY
HERITAGE ENVIRONMENTAL SERVICES
HERITAGE ENVIRONMENTAL SVCS
HERNANDO CO UTILITIES
HERNANDO COUNTY TAX COLLECTOR
HETALBEN PATEL
HEYNDRICKX, LAUREN
HFC PRESTIGE PRODUCTS INC
HIBBING PUBLIC UTILITIES
HICKORYTECH
HIDALGO COUNTY TAX ASSESSOR-COLLECTOR
HI-DESERT WATER DISTRICT
HIGH POINT DESIGN LLC
HIGHLAND SEWER & WATER AU
HIGHLANDS COUNTY TAX COLLECTOR
HILCO MERCHANT RESOURCES LLC
HILCO MERCHANT RESOURCES, LLC
HILCO REAL ESTATE, LLC
HILGERS GRABEN PLLC
HILLSBOROUGH COUNTY TAX COLLECTOR
HINES INTERESTS
HIPSKIND, JENNIFER
HIRAM,LL LLC
HISCOX
HKBN ENTERPRISE SOLUTIONS HK LIMITED
HKIC HUMAN RESOURCES SERVICES
HO, YING-YUN
HOET PELAEZ CASTILLO & DUQUE
HOLYOKE GAS & ELECTRIC
HOLYOKE MUNICIPAL TAX COLLECTOR

HOLYOKE WATER WORKS
HONG KONG TELECOMMUNICATIONS (HKT) LIMITED
HOPKINSVILLE CITY TAX COLLECTOR
HOPKINSVILLE ELEC SYSTEM
HOPKINSVILLE WATER ENVIRONMENT
HORIZON
HORNE, TRUETT
HORRY COUNTY TREASURER
HORRY TELEPHONE COOPERATIVE INC
HOT SPRINGS MUNI UTILITIES
HOTCHKISS & WILEY
HOULIHAN LOKEY CAPITAL, INC.
HOULIHAN LOKEY, INC.
HOUSTON COUNTY TAX COLLECTOR
HOWARD COUNTY TAX COLLECTOR
HOWELL COUNTY TAX COLLECTOR
HP INC
HRC ADVISORY LP
HSBC
HU QI CHEN, TONY
HUDSON EAST RIVER SYSTEMS, LLC
HUDSON ENERGY IL
HUDSON ENERGY SERVICES
HUDSON INSURANCE COMPANY
HUDSON, ROSE
HUGHES NETWORK SYSTEMS LLC
HUGHES, JAMES
HULL PROPERTY GROUP
HUMANA
HUMBLE ISD TAX OFFICE
HUMBOLDT RIO WEST LLC
HUNT COUNTY TAX ASSESSOR-COLLECTOR
HUNTINGTON NATIONAL BANK
HUNTON ANDREWS KURTH LLP
HYATT GROUP LEGAL
HYATTSVILLE CITY TAX COLLECTOR (PRINCE GEORGES)
HYBRID PROMOTIONS LLC
HYUNDAI MERCHANT MARINE
I C E BUILDERS INC
I.I. MART
IA CYPRESS CYFAIR, LP
IA FULTONDALE PROMENADE LLC
IA LEAGUE CITY VICTORY LAKES, LP

IBM WATSON HEALTH
ICANN
ICE SYSTEMS INC DBA PROXYTRUST ~
IDAHO DEPARTMENT OF LABOR
IDAHO POWER
IDAHO STATE TAX COMMISSION
ILLINOIS AMERICAN WATER
ILLINOIS DEPARTMENT OF LABOR
ILLINOIS DEPARTMENT OF REVENUE
ILLINOIS NATIONAL INSURANCE CO
ILLINOIS NATIONAL UNION INSURANCE CO.
ILLINOIS RETAIL MERCHANTS ASSOC
IMPERIAL COUNTY TAX COLLECTOR
IMPERIAL IRRIGATION
IN RECEIVERSHIP
INDEPENDENCE
INDEPENDENCE COUNTY TAX COLLECTOR
INDIAN RIVER COUNTY TAX COLLECTOR
INDIAN RIVER COUNTY UTILITIES
INDIANA AMERICAN WATER
INDIANA DEPARTMENT OF LABOR
INDIANA DEPARTMENT OF REVENUE
INDIANAPOLIS POWER & LIGHT
INDO COUNT INDUSTRIES LIMITED
INDUSTRIAL COMMISSION OF ARIZONA
INDUSTRIAL COMMISSION OF ARIZONA
INFOSYS LIMITED
INLAND REAL ESTATE ACQUISITION CORP
INSIGHT OPTICAL MANUFACTURING COMPANY
INSURANCE DIVISION OF IOWA
INTEGRYS NJ SOLAR LLC
INTERCLOUD LIMITED
INTERMOUNTAIN GAS CO
INTERSTATE GAS SUPPLY CO
INT'L BUSINESS MACHINES CORP
INTL PAPER CO &
INVENTRUST PROPERTIES
INVENTUS LLC
INVESCO
INYO COUNTY ASSESSOR
IOWA AMERICAN WATER
IOWA DEPARTMENT OF REVENUE AND FINANCE
IOWA LABOR SERVICES DIVISION

IRC
IREDELL COUNTY TAX COLLECTOR
IRENE M CLARK
IRS INSOLVENCY SECTION
IRVING OIL CORPORATION
IZOD
J & G TRYBUS CORP
J B HUNT TRANSPORT INC
J COURTNEY CUNNINGHAM PLLC
J SUNDHARESAN & ASSOCIATES
J. HERZOG & SONS
J. J. GUMBERG CO.
J.J. GUMBERG
J.P. MORGAN SECURITIES, LLC
JACKMAN REINVENTION INC
JACKSON CITY TAX COLLECTOR
JACKSON COUNTY TAX ASSESSOR-COLLECTOR
JACKSON EMC (GA)
JACKSON ENERGY AUTHORITY
JACKSON PURCHASE ENERGY CORP.
JACKSON WALKER LLP
JACKSONVILLE MUNICIPAL UTILITIE
JACOBSON LAW FIRM P C
JAH
JAMES, CRAIG
JANIMARY HERNANDEZ
JARDEL CO INC
JARDEL CO.
JARMOL, GREG E
JAROTH INC
JASMINE SIGGERS
JASPER COUNTY TAX COLLECTOR
JASPER MUNICIPAL UTILITIES
JAY GEMS INC DBA JEWELMARK
JBS DRESSES LLC
JCP&L (FORMERLY GPU)
JCP-B, LLC
JEA
JEA - JACKSONVILLE ELECTRIC
JEANNETTE, DAVID
JEANSWEAR GROUP HOLDINGS LLC
JEFFERIES
JEFFERSON CITY UTILITIES

JEFFERSON COUNTY AL
JEFFERSON COUNTY ASSESSOR
JEFFERSON PARISH LA
JEFFERSON PARISH TAX COLLECTOR
JEMAL'S BOULEVARD LLC
JENNIFER TROTTMAN
JERSEY CITY MUN UTIL AUTH
JERSEY CITY TAX COLLECTOR
JIM WILSON & ASSOC.
JINTEX INTERNATIONAL HOLDING
JLL
JOHN CABALLERO
JOHN PAUL MITCHELL SYSTEMS
JOHNSON CITY POWER BOARD
JOHNSON CITY TAX COLLECTOR
JOHNSON CITY UTILITY SYSTEM
JOHNSON CONTROLS SECURITY SOLUTIONS LLC
JOHNSON COUNTY TAX ASSESSOR-COLLECTOR
JOHNSON COUNTY WASTEWATER
JOHNSON, TIFFANY
JOINTLY OWNED NATURAL GAS
JONES COUNTY TAX COLLECTOR
JONES WALKER LLP
JONES, JEAN
JONES, W. PAUL
JONES-ONSLOW EMC
JORDACHE ENTERPRISES INC
JORDAN AND SUMMER LEWIS
JORGE MERA & VILLEGAS
JOSEPH NAGY
JP MORGAN
JPMORGAN
JPMORGAN
JPMORGAN CHASE BANK, N.A
JS INTERNATIONAL MACAO COMMERCIAL
JUAN ROJAS
JUANITA COAR
JUAREZ, YISELLE
JUD, RACHEL
JULIUS & CREASY
JUST ENERGY SOLUTIONS INC
JUSTER
K.C. BOARD of PUBLIC UTILITIES



KALBAUGH PFUND & MESSERSMITH
KAMATGI, HEMANT
KANAWHA COUNTY TAX COLLECTOR
KANE
KANE COUNTY TREASURER
KANKAKEE COUNTY TREASURER
KANSAS DEPARTMENT OF LABOR
KANSAS DEPARTMENT OF REVENUE
KANSAS GAS SERVICE
KAREN GREEN
KARL BAYER
KASPER GROUP LLC
KATMANDU APPAREL PVT. LTD
KATTEN MUCHIN ROSENMAN LLP
KATZ & ASSOCIATES
KC WATER SERVICES
KDP
KEENE GAS
KELLEY DRYE & WARREN LLP
KELLY STOUT
KENDALL COUNTY TREASURER
KENDO HOLDINGS INC
KENERGY CORP
KENNEBEC WATER DISTRICT
KENT COUNTY EQUAL DEPARTMENT
KENT COUNTY TREASURER
KENTUCKY AMERICAN WATER
KENTUCKY LABOR CABINET
KENTUCKY OAKS MALL COMPANY
KENTUCKY REVENUE CABINET
KENTUCKY UTILITIES CO
KENTWOOD CITY TREASURER (KENT)
KERN COUNTY TAX COLLECTOR
KERRVILLE ISD TAX OFFICE
KERRVILLE PUBLIC UTILITY BOARD
KEVIN JONES
KEY BANK
KGI
KILN (UK)
KILN SYND 510
KILPATRICK TOWNSEND & STOCKTON
KIM & CHANG
KIM AND CHO

KIMCO CORP.
KIMCO REALTY CORPORATION
KING COUNTY TAX COLLECTOR
KINGMAK ASSOCIATES
KINGS COUNTY TAX COLLECTOR
KINGSPORT CITY TAX COLLECTOR
KIRKLAND & ELLIS LLP
KISH, DENISE
KISSIMMEE UTILITY AUTHORITY
KITE DEVELOPMENT
KITE REALTY GROUP TRUST
KITSAP COUNTY PUBLIC WORKS
KITSAP COUNTY TAX COLLECTOR
KKR
KKR CREDIT ADVISORS (US) LLC
KLAFF REALTY, LP
KLAUBER BROTHERS, INC.
KNOX COUNTY TAX ASSESSOR-COLLECTOR
KNOXVILLE UTILITIES BOARD
KNOXVILLE, CITY OF
KODIAL, PRATIK
KOGER, SUE
KOHAN RETAIL INVESTMENT GROUP
KOHEN
KOHEN INVESTMENT
KONE INC
KONE, INC.
KOOTENAI COUNTY TAX COLLECTOR
KOOTENAI PONDERAY SEWER D
KORN FERRY US
KOUL LAW FIRM
KPMG
KPMG TASEER HADI & CO.
KRAEMER MANES & ASSOCIATES LLC
KRAUSZ
KRAVCO CO.
KRUSE, TRENT
KUB- KNOXVILLE UTILITIES BOARD
KUSHNER COMPANIES
KWDZ MANUFACTURING LLC
KWON, KAY
KYLE RICHARD CARLSON
L A GEM & JEWELRY DESIGN INC

LA COUNTY WATERWORKS
LA CROSSE CITY COLLECTOR (LA CROSSE)
LA DWP MUNICIPAL SERVICES
LA PLATA COUNTY TAX COLLECTOR
LA PLATA ELECTRIC ASSOC
LACLEDE GAS COMPANY
LADNER & ASSOCIATES INC
LAFAYETTE PARISH ASSESSOR
LAFAYETTE UTILITIES SYSTEM
LAFAYETTE UTILITIES SYSTEMS
LAFFIN, NATHAN
LAKE APOPKA NATURAL GAS
LAKE COUNTY
LAKE COUNTY DEPT OF UTILITIES
LAKE COUNTY TAX COLLECTOR
LAKE HAVASU CITY
LAKE REGION BANK
LAKELAND ELECTRIC
LAKHANPAL, CHETAN
LAMAR ASSET MANAGEMENT
LAMAR COUNTY TAX COLLECTOR
LANCASTER COUNTY TAX COLLECTOR
LANCASTER UTILITIES
LAND N SEA INC
LANDMARK TECHNOLOGY
LANE COUNTY TAX COLLECTOR
LANSING MALL ASSOCIATES
LARAMIE COUNTY TAX COLLECTOR
LARIMER COUNTY TAX COLLECTOR
LARMAR
LATEEF FOWLER
LAUBENSTEIN, DAVID
LAUDERDALE COUNTY TAX COLLECTOR
LAURA RENZ
LAVALE ASSOCIATES II LLC
LAW OFFICE OF PETER R NASMYTH
LAW OFFICE OF RAMIN R YOUNESSI
LAWRENCE COUNTY TREASURER
LAWRENCE TOWNSHIP TAX
LAWRENCE TOWNSHIP TAX COLLECTOR (MERCER)
LAWS TEXTILE INDUSTRIAL LTD
LAZARD
LE VIAN CORP

LEA COUNTY TAX COLLECTOR
LEAF EDUCATION BENEFITS
LEALA CHAPMAN
LEATHERY
LECLAIRRYAN A PROFESSIONAL CORP
LEE AND LI ATTORNEYS-AT-LAW
LEE COUNTY ELECTRIC COOPERATIVE
LEE COUNTY TAX COLLECTOR
LEES SUMMIT WATER UTILITY
LEFLORE COUNTY TAX COLLECTOR
LEGACY EQUITY GROUP, LLC
LEGAL TAX SVC INC WEST MIFFLIN
LEGILITY LLC
LEHIGH COUNTY TREASURER
LENOIR CITY UTILITY BOARD
LEOMINSTER MUNICIPAL TAX COLLECTOR
LEON COUNTY TAX COLLECTOR
LERNER ENTERPRISES
LERNER HEIDENBERG PROPERTIES
LESTER FRIEDMAN
LEVCOR
LEVEL 3 FINANCING INC
LEVI STRAUSS & CO JEANSWEAR
LEVOLOR HOME FASHIONS
LEWIS, DOMINIQUE
LEWIS-BULLITT, STEPHANIE
LEXINGTON COUNTY TREASURER
LEXINGTON REALTY
LEXINGTON-FAYETTE URBAN CTY GO
LIBERTY DISTRIBUTION CO LLC
LIBERTY MUTUAL
LIBERTY MUTUAL (SURETY)
LIBERTY POWER HOLDINGS LLC
LIBERTY UNIVERSITY / JLL
LIBERTY UTILITIES
LIBERTY UTILITIES - EMPIRE DIS
LIBERTY UTILITIES GEORGIA
LIBERTY UTILITIES MIDSTATES
LIBERTY UTILITIES NH
LIFETOUCH
LIFETOUCH PORTRAIT STUDIOS, INC.
LIGHTFOOT FRANKLIN & WHITE
LIGHTMAN REALTY DEVELOPMENT CO

LINCOLN COUNTY TAX COLLECTOR
LINCOLN ELECTRIC SYSTEMS
LINCOLN SQUARE
LINDEMANN, KATIE
LIONHART CAPITAL / MADISON MARQUETTE
LIONHEART CAPITAL, LLC
LISA BROUGHTON
LITCHFIELD PARK SERVICE CO
LITTLE, NANCY
LITTLEJOHN OPPORTUNITIES MASTER FUND, L.P.
LIVINGSTON COMMUNITY WATER
LLOYDS OF LONDON
LMR MASTER FUND LIMITED
LOCKHART, NATALIE
LOCKTON COMPANIES LLC
LOLLYTOGS LTD
LONG HILL FD TAX COLLECTOR (TRUMBULL)
LOOMIS SAYLES
LOOP WEST, LLC
LOPEZ, HERIBERTO ECHEVARRIA
LORMAX STERN DEVELOPMENT CO.
LOS ANGELES COUNTY TAX COLLECTOR
LOU LEVY & SONS FASHIONS
LOUDOUN COUNTY TAX COLLECTOR
LOUDOUN WATER
LOUISIANA DEPARTMENT OF REVENUE
LOUISIANA WORKFORCE COMMISSION
LOUISVILLE GAS & ELECTRIC CO
LOUISVILLE WATER COMPANY
LOUP POWER DISTRICT
LOWES
LOWNDES COUNTY TAX COMMISSIONER
LSREF3 SPARTAN LLC
LUBBOCK COUNTY CHIEF APPRAISER
LUBBOCK POWER LIGHT & H2O
LUCAS COUNTY TREASURER
LUCAS, WONIA Y
LUMBERTON CITY TAX COLLECTOR
LUND METCALFE LLC
LUXOR CAPITAL GROUP, LP
LWDA
LYCOMING COUNTY WATER & SEWER AUTHORITY
LYNCHBURG CITY TAX COLLECTOR

LYNN PINKER COX & HURST LLP
LYON COUNTY TREASURER
MABL
MACERICH
MACKEDANZ, LEE
MACKENZIE MGMT, CO.
MACY'S, INC.
MAD ENGINE INC
MADISON BANK & TRUST COMPANY
MADISON CITY COLLECTOR (DANE)
MADISON COUNTY TAX COLLECTOR
MADISON GAS & ELECTRIC COMPANY
MADISON MARQUETTE REALTY SERVICES
MADISON MUNICIPAL SERVICES
MADISON SUBURBAN UTILITY DIST
MADISON WATER AND SEWAGE
MAERSK A/S
MAGELLAN HEALTH CARE, INC.
MAGIC VALLEY ELECTRIC COOP
MAIDENFORM INC -AFF
MAINE DEPARTMENT OF LABOR
MAINE REVENUE SERVICES
MAINLINE INFORMATION SYSTEMS INC
MAINSTREAM SWIMSUITS INC
MAKALOT INDUSTRIAL CO., LTD.
MAKE UP FOR EVER LLC
MALL 2 - BAY PLAZA LLC
MALONE, RITA
MANATEE COUNTY TAX COLLECTOR
MANATEE COUNTY UTILITIES DEPT
MANCHESTER MUNICIPAL TAX COLLECTOR
MANCHESTER TOWN TAX COLLECTOR
MANCHESTER WATER WORKS
MANGINI, CHARLES
MANNING & KASS ELLROD RAMIREZ
MANNING GROSS & MASSENBURG LLP
MANSFIELD POWER AND GAS
MARATHON
MARCUS & POLLACK LLP
MARCUS INVESTMENTS
MARIA C. SINGER
MARIBELL VASQUEZ
MARICOPA COUNTY TREASURER

MARION COUNTY TAX COLLECTOR
MARK A LAZARAN JR
MARK G. MARKGRAF
MARK HEATON
MARKEL AMERICAN INSURANCE COMPANY
MARKEL ASSURANCE
MARKEL BERMUDA LIMITED
MARKETING INNOVATORS INTL INC
MARLBOROUGH MUNICIPAL TAX COLLECTOR
MARSHALL COUNTY TREASURER
MARSHALLTOWN WATER WORKS
MARTIN COUNTY TAX ASSESSOR-COLLECTOR
MARTIN COUNTY UTILITIES
MARTIN, STEVEN
MARTINEZ, KATHLEEN
MARVAL & O FARRELL
MARY ROMO
MARYANN PELLEGRINO
MARYLAND DEPARTMENT OF LABOR, LICENSING AND REGULATION
MARYLAND STATE ASSESSOR
MARYLAND STATE COMPTROLLER
MARYVILLE CITY TAX COLLECTOR
MASHEL LAW LLC
MASON COUNTY TAX COLLECTOR
MASOOD TEXTILE MILLS (LTD)
MASSACHUSETTS DEPARTMENT OF REVENUE
MASSACHUSETTS EXECUTIVE OFFICE OF LABOR & WORKFORCE DEVELOPMENT
MASSACHUSETTS FAIR LABOR DIVISION, OFFICE OF THE ATTORNEY GENERAL
MASSAPEQUA PUBLIC SCHOOLS (NASSAU)
MASSENA ELECTRIC DEPT
MASTER GRAPHICS LLC
MASTER TECHNOLOGY GROUP INC
MASTERPIECE DIAMONDS LLC
MATARELLI, DANIEL
MATR - MUNICIPAL AUTHORITY OF
MATRIX ESSENTIALS INC
MATTHEW MANN
MATTHEWS
MAURY COUNTY TRUSTEE
MAVERICK COUNTY TAX ASSESSOR-COLLECTOR
MAWC - MUNICIPAL AUTHORITY OF
MAYFLOWER APPLE BLOSSOM LP
MAYSENT, MIYA

MAYSVILLE UTILITY COMMISS
MCALLEN PUBLIC UTILITIES
MCB REAL ESTATE
MCCONNELL FAMILY
MCCONNELL VALDES LLC
MCCRACKEN COUNTY TAX COLLECTOR
MCGAFFIGAN, JULIE
MCGAFFIGAN, JULIETTE
MCGEE, CAROLYN
MCGHEE, KEVIN
MCHENRY COUNTY TREASURER
MCI A VERIZON COMPANY
MCKINLEY COUNTY TAX COLLECTOR
MCKINLEY, INC.
MCKINSEY & CO INC
MCKINSEY & COMPANY
MCLENNAN COUNTY TAX ASSESSOR-COLLECTOR
MCM PROPERTIES
MCMINNVILLE CITY TAX COLLECTOR
MCMINNVILLE ELECTRIC SYSTEM
MCMINNVILLE WATER AND LIGHT
MCNISH FAMILY TRUST II LLC
MECKLENBURG COUNTY TAX COLLECTOR
MEDFORD WATER COMMISSION OR
MEEK, BEN
MEGEL LLC
MEJIA, ISIAH
MELLEY, ELIZABETH
MELROK LLC
MEMORIAL CITY MALL
MEMPHIS CITY TAX COLLECTOR
MEMPHIS LIGHT GAS & H2O
MENDOCINO COUNTY TAX COLLECTOR
MENDOZA, TANIA
MERCED COUNTY TAX COLLECTOR
MERCER
MERCER COUNTY TAX COLLECTOR
MERCER HUMAN RESOURCE
MERCH SOURCE LLC
MERIDIAN COMPENSATION PARTNERS
MERIDIAN MALL
MERIDIAN TOWNSHIP TREASURER (INGHAM)
MERLONE GEIER PARTNERS



MERRILL COMMUNICATIONS LLC
MERRILLVILLE CONSERVANCY DISTR
MERRITT SQUARE REALTY LLC
MESA COUNTY TAX COLLECTOR
MET-ED (FORMERLY GPU)
METLIFE
METRO ONE LOSS PREVENTION
METRO WATER SERVICES
METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY
METROPOLITAN ST LOUIS SEWER DISTRICT
METROPOLITAN UTILITIES DIST
MFG. & UTILITY - LAKE WINNEBAGO DISTRICT - AREA 75
MFP PARTNERS, L.P.
MG HERRING GROUP
MIAMI-DADE COUNTY TAX COLLECTOR
MIAMI-DADE WATER AND SWR DEPT
MICHIGAN DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS (LARA)
MICHIGAN DEPARTMENT OF TREASURY
MICHIGAN GAS UTILITIES
MICROLIFE/BIDDEFORD BLANKETS
MICROSOFT CORPORATION
MID-AMERICA APARTMENTS, L.P.
MID-AMERICA MGMT.
MIDAMERICAN ENERGY COMPANY
MIDDLE TENNESSEE ELECTRIC
MIDDLESEX WATER COMPANY
MIDEB NOMINEES
MIDLAND ATLANTIC
MIDLAND CITY ASSESSOR (MIDLAND)
MIDLAND COUNTY CHIEF APPRAISER
MIDOCEAN PARTNERS
MIDTOWN BUSINESS IMPROVEMENT DISTRICT
MIDWEST COMMUNITY BANK
MIDWEST ENERGY INC.
M-III PARTNERS, LP
MILBANK LLP
MILES, CONSTANCE
MILK MAKEUP LLC
MILLENNIUM CO., LTD.
MILLER, JASON D.
MINNESOTA DEPARTMENT OF LABOR AND INDUSTRY
MINNESOTA DEPARTMENT OF REVENUE
MINNESOTA ENERGY RESOURCES

MINOT WATER DEPARTMENT
MIRABITO NATURAL GAS
MIRENDA, CATHERINE
MISHAWAKA UTILITIES
MISSISSIPPI DEPARTMENT OF EMPLOYMENT SECURITY
MISSISSIPPI POWER
MISSISSIPPI POWER COMPANY
MISSISSIPPI TAX COMMISSION
MISSOULA COUNTY TREASURER
MISSOULA WATER
MISSOURI AMERICAN WATER CO.
MISSOURI ATTORNEY GENERAL
MISSOURI DEPARTMENT OF REVENUE
MISSOURI GAS ENERGY
MISSOURI LABOR AND INDUSTRIAL RELATIONS COMMISSION
MISSOURI VALLEY COMMUNICATIONS INC
MITCHELL SILBERBERG&KNUPP LLP
MNG MIDTOWN NATIONAL GROUP
MOBILE AREA WATER & SEWER SYS
MOBILE COUNTY TAX COLLECTOR
MOCHTAR, KARUWIN AND KOMAR
MODA LLC
MODA SHOE LIMITED
MODERN ELECTRIC CO.
MODESTO IRRIGATION DISTRICT
MOEHN FAMILY, L.L.C
MOHAVE COUNTY TREASURER
MOHAVE ELECTRIC COOPERATIVE
MON POWER
MONEY MEDIA INC
MONONGALIA COUNTY TAX COLLECTOR
MONROE COUNTY TAX COLLECTOR
MONROE COUNTY WATER AUTHORITY
MONROEVILLE MUNICIPAL AUTH
MONTANA DAKOTA UTILITIES
MONTANA DEPARTMENT OF LABOR AND INDUSTRY
MONTANA DEPARTMENT OF REVENUE
MONTE VISTA WATER DISTRICT
MONTEREY COUNTY TAX COLLECTOR
MONTEREY ONE WATER
MONTGOMERY COSCIA GREILICH LLP
MONTGOMERY COUNTY ENV SVCS
MONTGOMERY COUNTY TRUSTEE

MONTGOMERY MCCracken Walker &
MONTGOMERY WATER WORKS & SEWER
MONTOUR SD COLLECTOR (ROBINSON TWP)
MONTROSE COUNTY TAX COLLECTOR
MOODYS ANALYTICS INC
MOONBEAM
MOORE CAPITAL
MOORE, ALICE
MORAITIS
MORENO, ARCELIA
MORGAN LEWIS AND BOCKIUS LLP
MORGANTOWN UTILITY BOARD
MORGUARD
MORNINGSTAR DEFENSIVE BOND FUND
MORRIS NICHOLS ARSHT & TUNNELL
MORRIS, GLEN
MORRISON AND FOERSTER LLP
MORRISON COMPANIES
MORROW SODALI LLC
MORTENSEN, PAMELA
MOSELEY, PAUL
MOSLEH, SUHA
MOTION PICTURE INDUSTRY HEALTH PLAN (ACTIVE)
MOTION PICTURE INDUSTRY HEALTH PLAN (RETIREE)
MOTION PICTURE INDUSTRY INDIVIDUAL ACCOUNT PLAN
MOUNT JULIET TAX COLLECTOR
MOUNT PLEASANT CITY TREASURER (ISABELLA)
MOUNT STERLING CITY TAX COLLECTOR
MOUNTAIN DEV. CORP.
MOUNTAINEER GAS COMPANY
MRAOVICH, SAM DWAIN
MSD CREDIT OPPORTUNITY MASTER FUND, L.P.
MSD PARTNERS
MSD SIF HOLDINGS, L.P.
MSD SPECIAL INVESTMENTS FUND, L.P.
MT STERLING WATER
MTA GARMENTS MFG. CO. LTD.
MULTINET PAKISTAN (PRIVATE) LIMITED
MULTI-STATE HOLDINGS
MUNCIE SANITARY DISTRICT
MUNICH RE
MUNICIPAL LIGHT POWER
MUNICIPAL UTIL & CITY CABLE

MUNICIPAL UTILITY DISTRICT
MUNICIPALITY OF ANCHORAGE
MURFREESBORO CITY TAX COLLECTOR
MURFREESBORO ELECTRIC DEPARTMENT
MURFREESBORO ELECTRIC DEPT
MURFREESBORO WATER & SEWER DEP
MURRAY CITY TAX COLLECTOR
MURRAY ELECTRIC SYSTEM
MURRAY MUNICIPAL UTILITIES
MURTHA, PAUL
MUSCOGEE COUNTY TAX COMMISSIONER
MUSE LAW GROUP TRUST ACCOUNT
MUSKEGON CITY ASSESSOR (MUSKEGON)
MUSKOGEE COUNTY TAX COLLECTOR
MUST GARMENTS
MUST WORLD DMCC
MYRTLE BEACH MALL LLC
N/A
NAI OPTIMUM
NAMDAR
NARS COSMETICS
NASH COUNTY TAX COLLECTOR
NASHUA MUNICIPAL TAX COLLECTOR
NASHUA WASTE WATER SYSTEM
NASHVILLE ELECTRIC SERVICE
NASSAU COUNTY ASSESSOR
NATIONAL ASSOCIATION OF ATTORNEYS GENERAL
NATIONAL EXEMPTION SERVICE
NATIONAL FUEL
NATIONAL GRID
NATIONAL GRID - MELLVILLE
NATIONAL GRID OF NY
NATIONAL GRID-MASSACHUSETTS
NATIONAL GRID-RHODE ISLAND
NATIONAL UNION FIRE INSURANCE
NATIONAL UNION FIRE INSURANCE COMPANY OF PITTSBURGH, PA
NATRONA COUNTY TAX COLLECTOR
NAVAJO COUNTY TREASURER
NAVEX GLOBAL INC
NAVOPACHE ELECTRIC COOPERATIVE
NEAL HART
NEBRASKA DEPARTMENT OF LABOR
NEBRASKA PUBLIC POWER DISTRICT

NEBRASKA DEPARTMENT OF REVENUE
NEILL LEGLER COLE PLLC
NELSEN, ERIK
NELSON WESTERBERG
NELSON, JANE
NEOMEDIA TECHNOLOGIES
NERAL, PAMELA
NETTLES CONSULTING LLC
NEVADA COUNTY TAX COLLECTOR
NEVADA DEPARTMENT OF BUSINESS AND INDUSTRY
NEVADA POWER COMPANY DBA NV ENERGY
NEVADA YAMAS CONTROLS
NEVADA DEPARTMENT OF TAXATION
NEW ASURION CORPORATION
NEW BALANCE ATHLETIC SHOE INC
NEW BRAUNFELS UTILITIES
NEW CASTLE COUNTY
NEW CASTLE COUNTY TREASURER
NEW ENERGY TECHNOLOGY INC
NEW HAMPSHIRE DEPARTMENT OF LABOR
NEW HAMPSHIRE DEPARTMENT OF REVENUE - ADMINISTRATION UNIT
NEW HAMPSHIRE ELECTRIC COOP
NEW HAMPSHIRE INS CO
NEW HANOVER COUNTY TAX COLLECTOR
NEW JERSEY AMERICAN WATER
NEW JERSEY DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
NEW JERSEY DEPARTMENT OF TREASURY
NEW MADRID COUNTY TAX COLLECTOR
NEW MEXICO DEPARTMENT OF TAXATION AND REVENUE
NEW MEXICO DEPARTMENT OF WORK FORCE SOLUTIONS
NEW MEXICO RETAIL ASSOCIATION
NEW WORLD TELECOMMUNICATIONS LIMITED
NEW YORK AMERICAN WATER
NEW YORK CITY TAX COLLECTOR (NEW YORK)
NEW YORK DEPARTMENT OF LABOR
NEW YORK DEPARTMENT OF TAXATION & FINANCE
NEWINGTON MUNICIPAL TAX COLLECTOR
NEWMAN HOLDINGS
NEWNAN UTILITIES
NEWPORT NEWS CITY TAX COLLECTOR
NEWPORT NEWS WATERWORKS
NEWQUEST PROPERTIES
NEZ PERCE COUNTY TAX COLLECTOR

NICKOLS, JAMES
NICOR GAS
NIKE INC
NINA FOOTWEAR CORPORATION
NIPSCO
NISC UBP LLC DBA CAPTURIS
NJ NATURAL GAS CO.
NOBLAND INTERNATIONAL.
NOMURA CORPORATE FUNDING AMERICAS, LLC
NORFOLK CITY ASSESSOR
NORIEGA URIZAR, AURA IVONE
NORTH AMERICAN SPECIALTY INSURANCE COMPANY
NORTH ATTLEBOROUGH ELEC
NORTH ATTLEBOROUGH MUNICIPAL TAX COLLECTOR
NORTH CAROLINA DEPARTMENT OF LABOR
NORTH CAROLINA DEPARTMENT OF REVENUE
NORTH CONWAY WATER PRECINCT
NORTH DAKOTA DEPARTMENT OF LABOR
NORTH DAKOTA STATE TAX DEPARTMENT
NORTH HILLS SD COLLECTOR
NORTH LITTLE ROCK ELECTRIC
NORTH SHORE GAS
NORTH WALES WATER AUTHORITY
NORTHERN TRUST
NORTHERN VIRGINIA ELECTRIC COO
NORTHSTAR DEMOLITION AND REMEDIATION
NORTHTOWNE ASSOCIATES
NORTHWESTERN ENERGY
NORTHWOOD S/C LTD.
NORWOOD DEVELOPMENT
NOVI CITY TREASURER (OAKLAND)
NOVUS MEDIA INC
NTT DATA
NUECES COUNTY TAX ASSESSOR-COLLECTOR
NU-TELECOM
NV ENERGY NORTH
NV ENERGY SOUTH
NW NATURAL
NYC ALLIANCE CO LLC
NYC WATER BOARD
NYCB SPECIALTY
NYSEG
O C W R C

OAK RIDGE CITY TAX COLLECTOR
OAK RIDGE UTILITY DISTRICT
OAKWOOD HILLS MALL, LLC
OCEAN NETWORK EXPRESS PTE LTD
OCEAN TOMO LLC
OCH-ZIFF CAPITAL INVESTMENTS, LLC
OFFICES OF THE UNITED STATES ATTORNEYS
OFM II, L.P.
OG&E
OGLETREE DEAKINS NASH SMOAK
OHIO COUNTY DEVELOPMENT AUTHORITY
OHIO COUNTY PUBLIC SERVICE
OHIO COUNTY TAX COLLECTOR
OHIO DEPARTMENT OF COMMERCE
OHIO DEPARTMENT OF TAXATION
OHIO EDISON CO
OHIO GAS COMPANY
OKALOOSA COUNTY TAX COLLECTOR
OKALOOSA GAS DISTRICT
OKANOGAN COUNTY TAX COLLECTOR
OKLAHOMA COUNTY TAX COLLECTOR
OKLAHOMA DEPARTMENT OF LABOR
OKLAHOMA NATURAL GAS
OKLAHOMA TAX COMMISSION
OKTIBBEHA COUNTY TAX COLLECTOR
OLE HENRIKSEN OF DENMARK INC
OLIVER, JENNIFER
OLIVEROS, THANIA
OMAHA PUBLIC POWER DISTRICT
OMD USA LLC
ONEILL & BORGES
O'NEILL, DORA
ONESOURCE COMMUNICATIONS
ONslow COUNTY TAX COLLECTOR
ORACLE AMERICA INC
ORACLE CREDIT CORPORATION
ORANGE & ROCKLAND UTILITIES
ORANGE COUNTY TAX COLLECTOR
ORANGEBURG CITY TREASURER
ORANGEBURG COUNTY TREASURER
ORANGEBURG DEPT OF PUBLIC UTIL
ORANGESTAR
OREGON BUREAU OF LABOR AND INDUSTRIES

OREGON BUSINESS & INDUSTRY
OREGON DEPARTMENT OF REVENUE
ORLANDO UTILITIES COMMISSION
ORTIZ, EDDIE
OSCEOLA COUNTY TAX COLLECTOR
OTERO COUNTY TAX COLLECTOR
OTTERBOURG P.C.
OTTERTAIL POWER CO
OTTUMWA WATER & HYDRO
OUACHITA PARISH TAX COLLECTOR
OUTAGAMIE COUNTY TREASURER
OWENS, B. CRAIG
OWENS, KAYLA
OWENSBORO CITY TAX COLLECTOR
OWENSBORO MUNICIPAL UTILITIES
OWL CREEK ASSET MANAGEMENT, L.P.
OWOSSO CITY TREASURER (SHIAWASSEE)
OXFORD MALL, LLC
OXFORD WATER WORKS
OYSTER BAY TOWN TAX COLLECTOR (NASSAU)
OZLM FUNDING II, LTD.
OZLM FUNDING III, LTD.
OZLM FUNDING IV, LTD.
OZLM FUNDING IX, LTD.
OZLM FUNDING VI, LTD.
OZLM FUNDING VII, LTD.
OZLM FUNDING VIII, LTD.
OZLM FUNDING XI, LTD.
OZLM FUNDING XII, LTD.
OZLM FUNDING XIII, LTD.
OZLM FUNDING XIV, LTD.
OZLM FUNDING XIX, LTD.
OZLM FUNDING XV, LTD.
OZLM FUNDING XVI, LTD.
OZLM FUNDING XVII, LTD.
OZLM FUNDING XVIII, LTD.
OZLM FUNDING XX, LTD.
OZLM FUNDING XXI, LTD.
OZLM FUNDING XXII, LTD.
OZLM FUNDING, LTD
PACER SERVICE CENTER
PACIFIC ALLIANCE USA INC
PACIFIC GAS AND ELECTRIC COMPANY



PACIFIC POWER
PACIFIC RESOURCES
PACIFIC RETAIL CAPITAL PARTNERS
PADUCAH CITY TAX COLLECTOR
PADUCAH WATER
PAINTERS LOCAL UNION #693
PAKISTAN TELECOMMUNICATION COMPANY LIMITED
PALM BEACH COUNTY TAX COLLECTOR
PALMER, JOSEPH
PALMETTO UTILITIES INC
PALOMA PARTNERS MANAGEMENT COMPANY
PANAGOS, STEVE
PAPERCUT CLOTHING LLC
PAR-FOUR
PARK WEST REALTY
PARKER COUNTY CHIEF APPRAISER
PARKS, SARAH
PARKSIDE NEC GRAND
PARMAR, JYOTSNA
PARSIFAL
PARTNERCOMM
PASADENA ISD TAX OFFICE
PASCO COUNTY TAX COLLECTOR
PASSCO
PATHLIGHT CAPITAL LP
PAUL WEISS RIFKIND WHARTON &
PAULDING COUNTY TAX COMMISSIONER
PAULDING COUNTY WATER SYSTEM
PAYNE, LISA
PAYTON, TANYA
PB MO HOLDINGS LLC
PBG (PREMIER)
PCCW
PEA RIDGE PUBLIC SVC DIST
PEABODY MUNICIPAL LIGHT PLANT
PEABODY MUNICIPAL TAX COLLECTOR
PEAK FINANCIAL PARTNERS
PEAR TREE RETAIL I, LLC
PEARL RIVER VALLEY ELEC POWER
PEARSON LAW LLC
PECO PAYMENT PROCESSING
PEERLESS CLOTHING INTL INC
PELEUS INSURANCE COMPANY

PENELEC
PENN POWER COMPANY
PENNICHUCK CORPORATION
PENNSYLVANIA AMERICAN WATER CO
PENNSYLVANIA DEPARTMENT OF LABOR AND INDUSTRY
PENNSYLVANIA DEPARTMENT OF REVENUE
PENNYRILE/GRANITE
PENSION BENEFIT GUARANTY CORPORATION
PEOPLES GAS
PEOPLES NATURAL GAS
PEOPLES TWP
PEOPLE'S UNITED BANK
PEORIA CITY TOWNSHIP ASSESSOR (PEORIA)
PEORIA COUNTY TREASURER
PEPCO
PERKSPOT
PERRY COUNTY TAX COLLECTOR
PETOSKEY CITY TREASURER (EMMET)
PETRIE ROSS VENTURES
PETTIS COUNTY TAX COLLECTOR
PG&E - CA
PHELPS COUNTY TAX COLLECTOR
PHILADELPHIA COUNTY ASSESSOR
PHILADELPHIA GAS WORKS
PHILLIPS EDISON STRATEGIC INVESTMENT FUND II
PHILLIPS, STEVEN
PHOENICIA INNOVATIONS, LLC
PHOTON INTERACTIVE SERVICES
PIEDMONT NATURAL GAS
PIERCE COUNTY TAX COLLECTOR
PIKE COUNTY TAX COLLECTOR
PIMA COUNTY TREASURER
PIMCO
PINAL COUNTY TREASURER
PINE TREE COMMERCIAL REALTY, LLC
PINELLAS COUNTY TAX COLLECTOR
PINEVILLE ELECTRIC
PINT, MELISSA
PINTEREST INC
PITT COUNTY TAX COLLECTOR
PITTSBURG COUNTY TAX COLLECTOR
PLACER COUNTY TAX COLLECTOR
PLADIES, TONY

PLANS, A METLIFE COMPANY"
PLATINUM EQUITY ADVISORS
PLATINUM REALTY
PLATTE COUNTY TAX COLLECTOR
PLAYTEX APPAREL INC
PLAZA DEL CARIBE, S.E
PLAZA LAS AMERICAS
PLEASANT PRAIRIE UTILITIES
PLEASANT PRAIRIE VILLAGE COLLECTOR (KENOSHA)
PLOTNER, FRANCES
PLUNKETT, DEBORA
PMAT WATERSIDE LLC
PMC - PERSONALIZED MEDIA COMMUNICATIONS
PNC BANK
PNM
POAG
POAG & MCEWEN
POLITICO LLC
POLK COUNTY TAX COLLECTOR
POLK COUNTY UTILITIES
POLSINELLI PC
POONG IN TRADING CO., LTD.
POPE COUNTY TAX COLLECTOR
POPP HUTCHESON PLLC
PORTAGE CITY TREASURER (KALAMAZOO)
PORTER COUNTY TREASURER
PORTFOLIO MEDIA INC
PORTLAND GENERAL ELEC - OR
PORTLAND GENERAL ELECTRIC
PORTLAND WATER DISTRICT
POTOMAC EDISON
POTOMAC ELECTRIC POWER COMPANY
POTTAWATOMIE COUNTY TAX COLLECTOR
POTTAWATTAMIE COUNTY TREASURER
POTTER ANDERSON & CORROON LLP
POTTER COUNTY TAX ASSESSOR-COLLECTOR
POTTER MINTON A PROFESSIONAL
POUGHKEEPSIE GALLERIA LLC
POWERTECH SYSTEM LIMITED
PPL ELECTRIC UTILITIES
PR CAPITAL CITY LTD PTNSHIP
PR FINANCING LP
PR VALLEY LP

PREIT
PREIT /(RECEIVER??)
PREIT SERVICES LLC
PREMIERE CONFERENCING (HK) LIMITED
PREP PROPERTY
PRESQUE ISLE MUNICIPAL TAX COLLECTOR
PRESQUE ISLE UTILITIES DIST
PRESSLINK LIMITED
PRESTIGE MAINTENANCE
PRESTIGE PROPERTIES
PRICE WATERHOUSE COOPERS LLP
PRIME CLERK LLC
PRINCE GEORGE'S COUNTY TAX COLLECTOR
PRINCE WILLIAM COUNTY TAX COLLECTOR
PRINCETON EXCESS & SURPLUS LINES INSURANCE CO.
PROGRESS ENERGY FLORIDA, INC.
PROGRESSIVE ROOFING
PROPERTY TAX LAW GROUP LLC
PROSKAUER ROSE LLP
PROVO CITY UTILITIES
PROXENSE, LLC
PRUDENTIAL INS. CO.
PSE&G
PSE&G LONG ISLAND (LIPA)
PUBLIC SERVICE CO OF OK
PUBLIC SERVICE COMPANY OF NORTH CAROLINA, INC
PUBLIC WATER SUPPLY DISTRICT
PUBLIC WORKS & UTILITIES
PUBLIC WORKS COMM FAYETTEVILLE
PUD NO 1 OF OKANOGAN COUNTY
PUEBLO COUNTY TAX COLLECTOR
PUENTE, MERCEDES
PUERTO RICO DEPARTMENT OF THE TREASURY
PUERTO RICO ELECTRIC POWER AUTHORITY
PUERTO RICO ELECTRIC POWER AUTHORITY
PUERTO RICO TELEPHONE CORP
PUGET SOUND ENERGY
PUIG USA
PULASKI COUNTY TAX COLLECTOR
PULLEY, LISA
PULLMAN & COMLEY LLC
PUMA NORTH AMERICA INC
PUTNAM COUNTY TRUSTEE

PWCSA
PWSD #1 OF COLE COUNTY
PYRAMID
QIC
QUAD GRAPHICS INC
QUAD GRAPHICS INC
QUEST FINANCIAL, LLC
QUIHUIS, MONICA
QUINN EMANUEL URQUHART & SULLIVAN, LLP
QUINONES, SUZANNE
RACINE CITY ASSESSOR (RACINE)
RADIANT PARTNERS / JLL
RADICAL RACERS TOYS
RAGLAND, JENNIFER
RAINBOW SHOPS
RALEIGH COUNTY TAX COLLECTOR
RAM PROPERTY DEVELOPMENT, LLC
RAMAKANT PATHAK & CO
RAMCO
RAMCO GERSHENSON
RAMCO PROPERTY ACQUISITIONS LLC
RAMIREZ, CHRISTINA
RAMOS, ENEDLNA
RAMSEY COUNTY TAX COLLECTOR
RANCHO CALIFORNIA WATER DIST.
RANDA ACC LEATHER GOODS LLC
RANDALL COUNTY TAX ASSESSOR-COLLECTOR
RANKIN COUNTY TAX COLLECTOR
RAPID CITY FINANCE DEPARTMENT
RAPIDES PARISH TAX COLLECTOR
RAUL WALTERS PROPERITES
RAYMOND AMERICA
RCG VENTURES
RDG GLOBAL LLC
READ KING
REALTY TRUST GROUP
REALTYLINK DEVELOPMENT
RECEIVERSHIP
RECEIVERSHIP / CBL
RECEIVERSHIP / SPINOSA
RECYCLING & WASTE SOLUTIONS LLC
RED DEVELOPMENT, LLC
REDLANDS TOWN CTR RETAIL III

REDWOOD IV FINANCE 3, LLC
REED, DIANNA
REFAT GARMENTS LTD.
REGAL HOME COLLECTIONS INC
REGENCY PROPERTIES
REGENCY UTILITIES INC
REGIONS BANK
REHMAN, AFSHAN
REICH & MANCINI PA
REPUBLIK PICTURES LLC
RESNICK & LOUIS PC
RETAIL ASSOCIATION OF NEVADA
RETAIL LITIGATION CENTER INC
RETAIL SERVICES WIS CORP
REVISE CLOTHING INC
REVOLAZE LLC
REYES, SUSSET
RG&E
RGIS INVENTORY SPECIALISTS
RHINELANDER CITY ASSESSOR (ONEIDA)
RHODE ISLAND DEPARTMENT OF LABOR AND TRAINING
RHODE ISLAND DEPARTMENT OF REVENUE
RIALTO
RICHARD & JOAN ZAWLOCKI
RICHARD E. JACOBS GROUP
RICHARDS LAYTON & FINGER
RICHLAND COUNTY TREASURER
RICHLINE GROUP INC DBA
RICHMOND CITY TAX COLLECTOR
RICHMOND COUNTY TAX COLLECTOR
RICHMOND POWER & LIGHT
RICHMOND SANITARY DISTRICT
RICHMOND UTILITIES
RILEY COUNTY TREASURER
RIO CAN REAL ESTATE INVESTMENT TRUST
RIO CAN REAL ESTATE INVESTMENT TRUST
RIVER OAKS PROPERTIES, LTD
RIVERA, CHISSEL
RIVERDALE CENTER IV L.C.
RIVERDALE CITY
RIVERSIDE COUNTY TAX COLLECTOR
RIVERSIDE PUBLIC UTILITIES
RIVIERA UTILITIES

RJTHIENEMAN
R-K ASSOCIATES
RLI INSURANCE COMPANY
ROACH, MIKE
ROANOKE CITY TAX COLLECTOR
ROANOKE GAS CO
ROBBINS, MICHAEL
ROBERT GARTNER
ROBERT MUIR CO.
ROBERTS, JEFFREY
ROBERTS, LEONARD H.
ROBESON COUNTY TAX COLLECTOR
ROBI AXIATA LIMITED
ROBINSON TWP COLLECTOR (ALLEGHENY)
ROCHESTER PUBLIC UTILITIES
ROCK HILL
ROCKAWAY TOWNSHIP
ROCKAWAY TOWNSHIP TAX COLLECTOR (MORRIS)
ROCKINGHAM CITY TAX COLLECTOR
ROCKSTEP
ROCKWALL COUNTY CENTRAL APPRAISAL DISTRICT
ROCKY MOUNT CITY TAX COLLECTOR
ROCKY MOUNTAIN POWER
RODRIGUEZ, AMY S.
ROGERS WATER UTILITIES
ROLEX WATCH U.S.A., INC.
ROLLA MUNI UTILITIES
RONALD DIGIOVANNA
ROOF TECH
ROOSEVELT FIELD W.D.
ROPA SIETE LEGUAS INC DBA
ROSEBURG URBAN SANITARY A
ROSETTI HANDBAGS & ACCESSORIES
ROSEVILLE CITY TREASURER (MACOMB)
ROSMAN, JOHN RUDY
ROSS TWP COLLECTOR (ALLEGHENY)
ROSY BLUE JEWELRY INC
ROTHY'S INC.
ROUND ROCK TEXAS
ROUSE
RRWRD - ROCK RIVER WATER
RSUI INDEMNITY COMPANY
RT SPECIALTY

RUBIO HIPOLITE, LITZY
RUCKER-BROWN, TAMRA
RUMPKE
RURAL KING
RUSH-HENRIETTA CENTRAL SD (MONROE)
RUSS, MICHAEL
RUTHERFORD COUNTY TRUSTEE
RUVALCABA, LILY
S CHEER HK CO., LIMITED
S G FOOTWEAR
S LICHTENBERG & CO INC
S ROTHSCHILD & CO INC
S&T BANK
S.S. TONGSIN
SACRAMENTO COUNTY TAX COLLECTOR
SACRAMENTO COUNTY UTILITIES
SACRAMENTO SUBURBAN WATER DIST
SAF INVESTMENTS
SAG-AFTRA HEALTH FUND
SAGINAW TOWNSHIP
SAGINAW TOWNSHIP TREASURER (SAGINAW)
SAINT CHARLES COUNTY TAX COLLECTOR
SAINT CLAIR COUNTY TREASURER
SAINT FRANCOIS COUNTY TAX COLLECTOR
SAINT JOSEPH COUNTY TREASURER
SAINT LOUIS COUNTY TAX COLLECTOR
SAINT MARY'S COUNTY TAX COLLECTOR
SAINT TAMMANY PARISH TAX COLLECTOR
SALEM ELECTRIC
SALEM MUNICIPAL TAX COLLECTOR
SALIBA & SALIBA
SALINE COUNTY TAX COLLECTOR
SALLY LOU FASHIONS CORP
SALT LAKE COUNTY TREASURER
SALT RIVER PROJECT AGRICULTURE & POWER DIST.
SALTY INC
SAMSONITE LLC
SAMSUNG C&T AMERICA INC
SAN ANTONIO WATER SYSTEMS
SAN BERNARDINO COUNTY TAX COLLECTOR
SAN DIEGO COUNTY TAX COLLECTOR
SAN DIEGO GAS & ELEC
SAN DIEGO GAS & ELECTRIC



SAN DIEGO GAS & ELECTRIC COMPANY
SAN GABRIEL VALLEY WATER CO
SAN JOAQUIN COUNTY TAX COLLECTOR
SAN JUAN COUNTY TAX COLLECTOR
SAN LUIS OBISPO COUNTY TAX COLLECTOR
SAN MATEO COUNTY TAX COLLECTOR
SANCHEZ, GABRIELA
SANDEEP DIAMOND CORP
SANDUSKY MALL COMPANY
SANDY CITY
SANGAMON COUNTY TREASURER
SANGUINO, FREDDY
SANITATION DISTRICT NO. 1
SANTA BARBARA COUNTY TAX COLLECTOR
SANTA CLARA COUNTY TAX COLLECTOR
SANTA CRUZ COUNTY TREASURER
SANTA FE COUNTY TAX COLLECTOR
SANTAMARIA JENNIFER
SANTANA, WENDY
SANTEE COOPER
SAPIENT CORPORATION
SARAH A THOMPSON
SARASOTA COUNTY PUBLIC UTILITY
SARASOTA COUNTY TAX COLLECTOR
SARATOGA SPRINGS CITY SCHOOLS (SARATOGA)
SARINE TECHNOLOGIES GROUP
SARPY COUNTY TAX COLLECTOR
SAS INSTITUTE INC
SATTERFIELD-HELM MANAGEMENT INC.
SAVANNAH CITY TAX COLLECTOR
SAWMILL SQUARE ASSOC
SAWMILL SQUARE ASSOCIATES
SCALESE, VINCENT
SCHIMENTI CONSTRUCTION CO LLC
SCHINDLER ELEVATOR CORP
SCHNEIDER NATIONAL INC
SCOTT COUNTY TREASURER
SCOTT, SHARON, FOR THE ESTATE OF SHIRLEY SCOTT, DECEASED AND MICHAEL SCOTT, LEGAL GUARDIAN FOR JOHN DOE, A MINOR CHILD
SCOTTSBORO ELEC POWER BOARD
SCOTTSBORO WATER SEWER & GAS
SCULPTOR CAPITAL HOLDING CORPORATION
SCULPTOR CAPITAL HOLDING II LLC

SCULPTOR CAPITAL II LP
SCULPTOR CAPITAL INVESTMENTS, LLC
SCULPTOR CAPITAL LP
SCULPTOR CLO MANAGEMENT LLC
SCULPTOR CREDIT OPPORTUNITIES MASTER FUND, LTD.
SCULPTOR ENHANCED MASTER FUND, LTD.
SCULPTOR GC OPPORTUNITIES MASTER FUND, LTD.
SCULPTOR LOAN MANAGEMENT LLC
SCULPTOR LOAN MANAGEMENT LP
SCULPTOR MASTER FUND, LTD.
SCULPTOR SC II, LP
SCULPTOR SPECIAL MASTER FUND, LTD.
SDI INDUSTRIES INC
SDI REALTY
SEALY MATTRESS CO
SEARCY WATER & SEWER
SEBASTIAN COUNTY TAX COLLECTOR
SECURITAS SECURITY SVCS INC
SECURITY NATIONAL
SEDALIA WATER DEPT
SEDGWICK
SEDGWICK COUNTY TREASURER
SEEN MEI INTERNATIONAL LIMITED
SEIX
SELMA-KINGSBURG-FOWLER
SEMCO ENERGY GAS CO
SEMINOLE COUNTY TAX COLLECTOR
SEMINOLE ENERGY SERVICES LLC
SENA, JOHN
SENOKOSSOFF, BARBARA D.
SENSIO INC
SEPHORA USA INC
SEPHORA USA INC.
SERTA INC
SERVICE POLY-PAK
SEWARD COUNTY TREASURER
SEYFARTH SHAW LLP
SEYMOUR MUNICIPAL SANITATION
SFI FORD CITY CHICAGO LLC
SG CORPORATION
SGG INC
SHACKLEFORD CROSSINGS INVESTORS, LLC
SHAHI

SHAHI EXPORTS PVT LTD.
SHANDONG YINGUANG FINE TEXTILE CO.
SHANER, JANET AND EARL
SHANG HONG INTERNATIONAL (HONGKONG)
SHANGHAI JIANGLONG I AND E CORP/
SHANGHAI SUNWIN INDUSTRY GROUP CO
SHAPIRO GROUP
SHARKNINJA SALES COMPANY
SHARON AND CHARLES PETERSON
SHASTA COUNTY TAX COLLECTOR
SHAW INDUSTRIES INC
SHAWNEE COUNTY TREASURER
SHEEDY PAVING INC
SHELBY COUNTY TAX COLLECTOR
SHELL ENERGY NORTH AMERICA US
SHENANDOAH VALLEY ELEC COOP
SHEPPARD MULLIN RICHTER
SHERIDAN-JAREMKA, BONNIE
SHERRENE COOK
SHINE LEAD INTERNATIONAL CO., LTD.
SHINHAN BANK
SHINSUN INVESTMENT HOLDING LTD
SHISEIDO AMERICAS CORPORATION
SHIVELY, STACEY
SHREVEPORT CITY TAX COLLECTOR
SHYAM SPECTRA PRIVATE LIMITED
SIDCOR REAL ESTATE
SIDIBAY, LATASHA
SIEGEL JENNINGS CO LPA
SIEMENS
SIEWERT, DOUG
SIGMA TECHNOLOGY SOLUTIONS INC
SIGMA-BYTE COMPUTERS PVT. LTD.
SIKESTON BMU
SIKESTON CITY TAX COLLECTOR
SILVER POINT CAPITAL, L.P.
SILVER POINT FINANCE, LLC
SILVER SPARK APPAREL LIMITED
SILVERDALE WATER DISTRICT
SILVERPOINT
SIMA
SIMON
SIMON PROPERTIES

SINGAPORE WINSTAR PTE. LTD.
SINGH, DEEPSHIKHA
SINGLETON, CHARLOTTE
SIOUNI & ZAR CORP/KELLY GRACE
SIOUX FALLS UTILITIES
SIPLING, TRAVIS
SISKIYOU COUNTY TAX COLLECTOR
SITE CENTERS CORP.
SITT ASSET MANAGEMENT
SIXTH STREET PARTNERS, LLC
SJS REALTY, MGT, INC
SK BROADBAND
SKADDEN ARPS SLATE MEAGHER
SKAGIT COUNTY TAX COLLECTOR
SKC COMMUNICATION PRODUCTS LLC
SKECHERS USA INC
SMART & BIGGAR
SMART SHIRTS LTD.
SMITH COUNTY TAX ASSESSOR-COLLECTOR
SMITH GENDLER SHIELL SHEFF FORD
SMUD
SNAPPING SHOALS EMC
SNOHOMISH COUNTY PUD
SNOHOMISH COUNTY TAX COLLECTOR
SO CAL ED
SO CAL GAS
SOFTWARE HOUSE INT'L
SOFTWARE ONE INC
SOLANO COUNTY TAX COLLECTOR
SOLAR STAR CALIFORNIA II LLC
SOLTAU, JILL
SOMERSET CITY TAX COLLECTOR
SOMERSET UTILITIES
SOMPO INTERNATIONAL
SONDRA ROBERTS
SONOMA COUNTY TAX COLLECTOR
SONORA LLC
SOUDABEH YEGANEH
SOURCE CAPITAL, INC.
SOUTH BURLINGTON WATER DEPT
SOUTH CAROLINA DEPARTMENT OF LABOR, LICENSING & REGULATIONS
SOUTH CAROLINA DEPARTMENT OF REVENUE
SOUTH CAROLINA ELECTRIC & GAS COMPANY

SOUTH CAROLINA PUBLIC SERVICE AUTHORITY (SANTEE COOPER)
SOUTH CAROLINA RESIDENTIAL BUILDERS COMMISSION
SOUTH DAKOTA DEPARTMENT OF LABOR AND REGULATION
SOUTH DAKOTA DEPARTMENT OF REVENUE
SOUTH HILL MALL
SOUTH JERSEY GAS CO
SOUTH OCEAN KNITTERS LIMITED
SOUTH POINT RETAIL PARTNERS, INC.
SOUTH POINT RETAIL PTNRS LLC
SOUTH PORTLAND MUNICIPAL TAX COLLECTOR
SOUTH SLOPE COOPERATIVE COMMUNICATIONS
SOUTH VALLEY SEWER DISTRICT
SOUTHEAST ALABAMA GAS DISTRICT
SOUTHEAST OIL CO INC
SOUTHERN CALIFORNIA EDISON
SOUTHERN CALIFORNIA EDISON COMPANY
SOUTHERN CONNECTICUT GAS (SCG)
SOUTHERN HILLS CENTER LTD
SOUTHERN MARYLAND ELECTRIC CO
SOUTHERN PIONEER ELECTRIC CO
SOUTHGATE MALL ASSOC. (MISSOULA, MT)
SOUTHWEST GAS CORPORATION
SOUTHWESTERN ELECTRIC POWER
SPANISH FORT WATER
SPARTANBURG COUNTY TREASURER
SPARTANBURG WATER SYS
SPENCER MUNICIPAL UTILITI
SPILMAN THOMAS & BATTLE PLLC
SPINOSO REAL ESTATE GROUP
SPIRE
SPIRE WILLMUT GAS
SPIRE/ALAGASCO
SPOKANE COUNTY TAX COLLECTOR
SPOKANE COUNTY UTILITIES
SPOTSYLVANIA COUNTY TAX COLLECTOR
SPRAGUE OPERATING RESOURCES
SPRING BRANCH ISD TAX OFFICE
SPRING CYPRESS UTILITY
SPRINGS WINDOW FASHIONS LLC
SPRINT
SPRINT SPECTRUM LP
SPRUSON & FERGUSON
SRP

SRT COMMUNICATIONS INC
ST JOHNS COUNTY TAX COLLECTOR
ST MARYS COUNTY METRO COMM
STAFFMARK INVESTMENT, LLC
STALWORTH REAL ESTATE
STANDARD FABRICS INTERNATIONAL, INC.
STANISLAUS COUNTY TAX COLLECTOR
STAR FABRICS INC.
STARK, STEVEN
STARKVILLE UTILITIES
STARR SPECIALTY LINES
STARR SURPLUS LINES INSURANCE COMPANY
STARSTONE SPECIALTY INSURANCE COMPANY
STARWOOD
STATE ASSESSING OFFICE
STATE OF ALABAMA ATTORNEY GENERAL
STATE OF ALABAMA CONSUMER PROTECTION DIVISION
STATE OF ALABAMA DEPARTMENT OF ENVIRONMENTAL MANAGEMENT
STATE OF ALABAMA UNCLAIMED PROPERTY DIVISION
STATE OF ALASKA ATTORNEY GENERAL
STATE OF ALASKA CONSUMER PROTECTION UNIT
STATE OF ALASKA DEPARTMENT OF ENVIRONMENTAL CONSERVATION
STATE OF ALASKA UNCLAIMED PROPERTY DIVISION
STATE OF ARIZONA ATTORNEY GENERAL
STATE OF ARIZONA CONSUMER INFORMATION AND COMPLAINTS
STATE OF ARIZONA DEPARTMENT OF ENVIRONMENTAL QUALITY (DEQ)
STATE OF ARIZONA UNCLAIMED PROPERTY DIVISION
STATE OF ARKANSAS ATTORNEY GENERAL
STATE OF ARKANSAS CONSUMER PROTECTION DIVISION
STATE OF ARKANSAS DEPARTMENT OF ENVIRONMENTAL QUALITY (ADEQ)
STATE OF ARKANSAS UNCLAIMED PROPERTY DIVISION
STATE OF CALIFORNIA ATTORNEY GENERAL
STATE OF CALIFORNIA CONSUMER INFORMATION DIVISION
STATE OF CALIFORNIA ENVIRONMENTAL PROTECTION AGENCY (EPA)
STATE OF CALIFORNIA UNCLAIMED PROPERTY DIVISION
STATE OF CALIFORNIA.
STATE OF COLORADO ATTORNEY GENERAL
STATE OF COLORADO CONSUMER PROTECTION SECTION
STATE OF COLORADO DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT (CDPHE)
STATE OF COLORADO UNCLAIMED PROPERTY DIVISION
STATE OF CONNECTICUT ATTORNEY GENERAL
STATE OF CONNECTICUT CONSUMER PROTECTION DIVISION
STATE OF CONNECTICUT DEPARTMENT OF ENERGY AND ENVIRONMENTAL PROTECTION (DEEP)

STATE OF CONNECTICUT UNCLAIMED PROPERTY DIVISION
STATE OF DELAWARE ATTORNEY GENERAL
STATE OF DELAWARE CONSUMER PROTECTION DIVISION
STATE OF DELAWARE DEPARTMENT OF NATURAL RESOURCES & ENVIRONMENTAL CONTROL (DNREC ONLINE)
STATE OF DELAWARE UNCLAIMED PROPERTY DIVISION
STATE OF DEPARTMENT OF ENVIRONMENTAL & CONSERVATION
STATE OF DEPARTMENT OF ENVIRONMENTAL CONSERVATION
STATE OF DEPARTMENT OF ENVIRONMENTAL PROTECTION
STATE OF DEPARTMENT OF ENVIRONMENTAL QUALITY
STATE OF ENVIRONMENTAL PROTECTION AGENCY
STATE OF FLORIDA ATTORNEY GENERAL
STATE OF FLORIDA CONSUMER PROTECTION DIVISION
STATE OF FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION (DEP)
STATE OF FLORIDA UNCLAIMED PROPERTY BUREAU
STATE OF GEORGIA ATTORNEY GENERAL
STATE OF GEORGIA CONSUMER PROTECTION DIVISION
STATE OF GEORGIA DEPARTMENT OF NATURAL RESOURCES (DNR)
STATE OF GEORGIA UNCLAIMED PROPERTY DIVISION
STATE OF HAWAII ATTORNEY GENERAL
STATE OF HAWAII CONSUMER PROTECTION DIVISION
STATE OF HAWAII DEPARTMENT OF HEALTH (DOH)
STATE OF HAWAII UNCLAIMED PROPERTY DIVISION
STATE OF IDAHO ATTORNEY GENERAL
STATE OF IDAHO CONSUMER PROTECTION DIVISION
STATE OF IDAHO DEPARTMENT OF ENVIRONMENTAL QUALITY (DEQ)
STATE OF IDAHO UNCLAIMED PROPERTY PROGRAM
STATE OF ILLINOIS
STATE OF ILLINOIS ATTORNEY GENERAL
STATE OF ILLINOIS CONSUMER FRAUD BUREAU
STATE OF ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
STATE OF ILLINOIS UNCLAIMED PROPERTY DIVISION
STATE OF INDIANA ATTORNEY GENERAL
STATE OF INDIANA CONSUMER PROTECTION DIVISION
STATE OF INDIANA DEPARTMENT OF ENVIRONMENTAL MANAGEMENT (IDEM)
STATE OF INDIANA UNCLAIMED PROPERTY DIVISION
STATE OF IOWA ATTORNEY GENERAL
STATE OF IOWA CONSUMER PROTECTION DIVISION
STATE OF IOWA DEPARTMENT OF NATURAL RESOURCES (DNR)
STATE OF IOWA UNCLAIMED PROPERTY DIVISION
STATE OF KANSAS
STATE OF KANSAS ATTORNEY GENERAL
STATE OF KANSAS CONSUMER PROTECTION DIVISION

STATE OF KANSAS DEPARTMENT OF HEALTH AND ENVIRONMENT (DHE)
STATE OF KANSAS UNCLAIMED PROPERTY DIVISION
STATE OF KENTUCKY ATTORNEY GENERAL
STATE OF KENTUCKY CONSUMER PROTECTION DIVISION
STATE OF KENTUCKY ENERGY AND ENVIRONMENT CABINET
STATE OF KENTUCKY UNCLAIMED PROPERTY DIVISION
STATE OF LOUISIANA ATTORNEY GENERAL
STATE OF LOUISIANA CONSUMER PROTECTION SECTION
STATE OF LOUISIANA DEPARTMENT OF ENVIRONMENTAL QUALITY (DEQ)
STATE OF LOUISIANA UNCLAIMED PROPERTY DIVISION
STATE OF MAINE
STATE OF MAINE ATTORNEY GENERAL
STATE OF MAINE CONSUMER PROTECTION DIVISION
STATE OF MAINE DEPARTMENT OF ENVIRONMENTAL PROTECTION (DEP)
STATE OF MAINE UNCLAIMED PROPERTY DIVISION
STATE OF MARYLAND
STATE OF MARYLAND ATTORNEY GENERAL
STATE OF MARYLAND CONSUMER PROTECTION DIVISION
STATE OF MARYLAND DEPARTMENT OF THE ENVIRONMENT (MDE)
STATE OF MARYLAND UNCLAIMED PROPERTY UNIT
STATE OF MASSACHUSETTS ATTORNEY GENERAL
STATE OF MASSACHUSETTS CONSUMER PROTECTION DIVISION
STATE OF MASSACHUSETTS DEPARTMENT OF ENVIRONMENTAL PROTECTION (DEP)
STATE OF MASSACHUSETTS UNCLAIMED PROPERTY DIVISION
STATE OF MICHIGAN ATTORNEY GENERAL
STATE OF MICHIGAN CONSUMER PROTECTION DIVISION
STATE OF MICHIGAN DEPARTMENT OF ENVIRONMENTAL QUALITY (DEQ)
STATE OF MICHIGAN UNCLAIMED PROPERTY DIVISION
STATE OF MINNESOTA
STATE OF MINNESOTA ATTORNEY GENERAL
STATE OF MINNESOTA CONSUMER SERVICES DIVISION
STATE OF MINNESOTA POLLUTION CONTROL AGENCY (PCA)
STATE OF MINNESOTA UNCLAIMED PROPERTY PROGRAM
STATE OF MISSISSIPPI
STATE OF MISSISSIPPI ATTORNEY GENERAL
STATE OF MISSISSIPPI CONSUMER PROTECTION DIVISION
STATE OF MISSISSIPPI DEPARTMENT OF ENVIRONMENTAL QUALITY (DEQ)
STATE OF MISSISSIPPI UNCLAIMED PROPERTY DIVISION
STATE OF MISSOURI
STATE OF MISSOURI ATTORNEY GENERAL
STATE OF MISSOURI CONSUMER PROTECTION UNIT
STATE OF MISSOURI DEPARTMENT OF NATURAL RESOURCES (DNR)
STATE OF MISSOURI UNCLAIMED PROPERTY SECTION



STATE OF MONTANA
STATE OF MONTANA ATTORNEY GENERAL
STATE OF MONTANA DEPARTMENT OF ENVIRONMENTAL QUALITY (DEQ)
STATE OF MONTANA OFFICE OF CONSUMER PROTECTION
STATE OF MONTANA UNCLAIMED PROPERTY DIVISION
STATE OF N.C. DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES
STATE OF NEBRASKA
STATE OF NEBRASKA ATTORNEY GENERAL
STATE OF NEBRASKA CONSUMER PROTECTION DIVISION
STATE OF NEBRASKA DEPARTMENT OF ENVIRONMENTAL QUALITY (NDEQ)
STATE OF NEBRASKA UNCLAIMED PROPERTY DIVISION
STATE OF NEVADA
STATE OF NEVADA ATTORNEY GENERAL
STATE OF NEVADA CONSUMER PROTECTION DIVISION
STATE OF NEVADA DEPARTMENT OF CONSERVATION AND NATURAL RESOURCES (DEP)
STATE OF NEVADA UNCLAIMED PROPERTY DIVISION
STATE OF NEW HAMPSHIRE ATTORNEY GENERAL
STATE OF NEW HAMPSHIRE CONSUMER PROTECTION AND ANTITRUST BUREAU
STATE OF NEW HAMPSHIRE DEPARTMENT OF ENVIRONMENTAL SERVICES
STATE OF NEW HAMPSHIRE UNCLAIMED PROPERTY DIVISION
STATE OF NEW JERSEY ATTORNEY GENERAL
STATE OF NEW JERSEY CONSUMER AFFAIRS DIVISION
STATE OF NEW JERSEY UNCLAIMED PROPERTY DIVISION
STATE OF NEW MEXICO
STATE OF NEW MEXICO ATTORNEY GENERAL
STATE OF NEW MEXICO CONSUMER PROTECTION DIVISION
STATE OF NEW MEXICO ENVIRONMENT DEPARTMENT
STATE OF NEW MEXICO UNCLAIMED PROPERTY DIVISION
STATE OF NEW YORK ATTORNEY GENERAL
STATE OF NEW YORK CONSUMER PROTECTION DIVISION
STATE OF NEW YORK UNCLAIMED PROPERTY DIVISION
STATE OF NORTH CAROLINA
STATE OF NORTH CAROLINA ATTORNEY GENERAL
STATE OF NORTH CAROLINA CONSUMER PROTECTION DIVISION
STATE OF NORTH CAROLINA UNCLAIMED PROPERTY PROGRAM
STATE OF NORTH DAKOTA
STATE OF NORTH DAKOTA ATTORNEY GENERAL
STATE OF NORTH DAKOTA CONSUMER PROTECTION AND ANTITRUST DIVISION
STATE OF NORTH DAKOTA DEPARTMENT OF HEALTH
STATE OF NORTH DAKOTA UNCLAIMED PROPERTY DIVISION
STATE OF OHIO
STATE OF OHIO ATTORNEY GENERAL
STATE OF OHIO CONSUMER PROTECTION SECTION

STATE OF OHIO ENVIROMENTAL PROTECTION AGENCY
STATE OF OHIO UNCLAIMED PROPERTY DIVISION
STATE OF OKLAHOMA
STATE OF OKLAHOMA ATTORNEY GENERAL
STATE OF OKLAHOMA CONSUMER PROTECTION DIVISION
STATE OF OKLAHOMA DEPARTMENT OF ENVIRONMENTAL QUALITY
STATE OF OKLAHOMA UNCLAIMED PROPERTY DIVISION
STATE OF OREGON
STATE OF OREGON ATTORNEY GENERAL
STATE OF OREGON FINANCIAL FRAUD/CONSUMER PROTECTION SECTION
STATE OF OREGON UNCLAIMED PROPERTY DIVISION
STATE OF PENNSYLVANIA ATTORNEY GENERAL
STATE OF PENNSYLVANIA BUREAU OF CONSUMER PROTECTION
STATE OF PENNSYLVANIA DEPT OF ENVIRONMENTAL PROTECTION
STATE OF PENNSYLVANIA UNCLAIMED PROPERTY DIVISION
STATE OF PUERTO DRNA
STATE OF RHODE ISLAND
STATE OF RHODE ISLAND ATTORNEY GENERAL
STATE OF RHODE ISLAND CONSUMER PROTECTION UNIT
STATE OF RHODE ISLAND UNCLAIMED PROPERTY DIVISION
STATE OF SOUTH CAROLINA
STATE OF SOUTH CAROLINA ATTORNEY GENERAL
STATE OF SOUTH CAROLINA CONSUMER PROTECTION DIVISION
STATE OF SOUTH CAROLINA DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL
STATE OF SOUTH CAROLINA UNCLAIMED PROPERTY PROGRAM
STATE OF SOUTH DAKOTA ATTORNEY GENERAL
STATE OF SOUTH DAKOTA CONSUMER PROTECTION DIVISION
STATE OF SOUTH DAKOTA DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES
STATE OF SOUTH DAKOTA UNCLAIMED PROPERTY DIVISION
STATE OF STATE OF RHODE ISLAND DEPARTMENT OF ENVIRONMENTAL MANAGEMENT
STATE OF TENNESSEE
STATE OF TENNESSEE ATTORNEY GENERAL
STATE OF TENNESSEE CONSUMER AFFAIRS DIVISION
STATE OF TENNESSEE UNCLAIMED PROPERTY DIVISION
STATE OF TEXAS ATTORNEY GENERAL
STATE OF TEXAS COMMISSION ON ENVIRONMENTAL QUALITY
STATE OF TEXAS CONSUMER PROTECTION DIVISION
STATE OF TEXAS UNCLAIMED PROPERTY DIVISION
STATE OF UTAH ATTORNEY GENERAL
STATE OF UTAH CONSUMER PROTECTION DIVISION
STATE OF UTAH DEPARTMENT OF ENVIRONMENTAL QUALITY
STATE OF UTAH UNCLAIMED PROPERTY DIVISION
STATE OF VERMONT ATTORNEY GENERAL

STATE OF VERMONT CONSUMER PROTECTION DIVISION
STATE OF VERMONT DEPT. OF ENVIROMENTAL CONSERVATION COMMISSIONER'S OFFICE
STATE OF VERMONT UNCLAIMED PROPERTY DIVISION
STATE OF VIRGINIA
STATE OF VIRGINIA ATTORNEY GENERAL
STATE OF VIRGINIA CONSUMER PROTECTION SECTION
STATE OF VIRGINIA DEPARTMENT ENVIRONMENT QUALITY
STATE OF VIRGINIA UNCLAIMED PROPERTY DIVISION
STATE OF WASHINGTON
STATE OF WASHINGTON ATTORNEY GENERAL
STATE OF WASHINGTON CONSUMER PROTECTION DIVISION
STATE OF WASHINGTON OFFICE OF THE ATTORNEY GENERAL
STATE OF WASHINGTON STATE DEPARTMENT OF ECOLOGY
STATE OF WASHINGTON UNCLAIMED PROPERTY SECTION
STATE OF WEST VIRGINIA ATTORNEY GENERAL
STATE OF WEST VIRGINIA CONSUMER PROTECTION DIVISION
STATE OF WEST VIRGINIA UNCLAIMED PROPERTY DIVISION
STATE OF WISCONSIN
STATE OF WISCONSIN ATTORNEY GENERAL
STATE OF WISCONSIN CONSUMER BUREAU OF CONSUMER PROTECTION
STATE OF WISCONSIN DEPT. OF NATURAL RESOURCES
STATE OF WISCONSIN UNCLAIMED PROPERTY UNIT
STATE OF WV DEPARTMENT OF ENVIROMENTAL PROTECTION
STATE OF WYOMING ATTORNEY GENERAL
STATE OF WYOMING CONSUMER PROTECTION UNIT
STATE OF WYOMING DEPARTMENT OF ENVIRONMENTAL QUALITY (DEQ)
STATE OF WYOMING UNCLAIMED PROPERTY DIVISION
STATE STREET BANK & TRUST
STATER BROS.
STATESBORO CITY TAX COLLECTOR
STATESCAPE
STEADFAST INSURANCE COMPANY
STEADFAST VIA ARROWHEAD
STEM INC
STERLING HEIGHTS CITY TREASURER (MACOMB)
STERLING NATIONAL
STERLING ORGANIZATION
STILES REALTY
STINDE, MARK
STIRLING PROP.
STOCKBRIDGE COURTLAND CTR LLC
STONE HARBOR
STONE, ROCHELLE

STOOKEY, STEPHANIE
STRAPPAZON, SHARON
STROH, CRISTINA
STROOCK & STROOCK & LAVAN LLP
STROUD TOWNSHIP SEWER AUTH
STRR SOUTH TULARE
STRUNK, DARRIN
STUDIO RAY LLC
STURBRIDGE CITY ASSESSOR
STURBRIDGE MUNICIPAL TAX COLLECTOR
SUBURBAN NATURAL GAS COMPANY
SUBURBAN PROPANE
SUBURBAN PROPANE 2
SUBURBAN WATER SYSTEMS
SUEZ WATER IDAHO
SUEZ WATER PENNSYLVANIA
SUEZ WATER TOMS RIVER
SUFFOLK COUNTY WATER AUTHORITY
SULLIVAN & CROMWELL LLP
SULLIVAN COUNTY TRUSTEE
SUMMERFIELD, HEATHER
SUMMIT NATURAL GAS OF MAINE IN
SUMTER COUNTY TREASURER
SUN DIAMOND DBA SUN SOURCE
SUNCRAFT TECHNOLOGIES INC
SUNFLOWER BANK
SUNHAM HOME FASHIONS, LLC
SUNRAY POWER OPCO II
SUNTRUST BANK
SUPREME INTERNATIONAL CORP
SUPREME KNITWEAR LTD.
SUREWEST TELEPHONE
SUTANDAR, LAURIE
SUTTER COUNTY TAX COLLECTOR
SWANNER, ANGELA
SWAT FAME INC
SWATARA TOWNSHIP AUTHORITY
SWATARA TWP COLLECTOR (DAUPHIN)
SWEETWATER AUTHORITY
SWIFT TRANSPORTATION CO INC
SWIFTEL COMMUNICATIONS
SWISS RE
SYFELD KEENE ASSOCIATES

SYVERSON, BRADLEY
TABANI GROUP
TABANI MONTROSE LLC
TACOMA PUBLIC UTILITIES
TACONIC CAPITAL
TAERIM CO., LTD.
TAL GLOBAL ALLIANCES LIMITED
TAMMY RICHARDSON
TAMPA ELECTRIC COMPANY
TANG, LARRY
TANGIPAHOA PARISH TAX COLLECTOR
TANGOE US INC
TAO FINANCE 3-A, LLC
TAO FUND, LLC
TAP DOAN CONG NGHIEP - VIEN THONG QUAN DOI
TARA BINA
TARKY LOMBARDI ~
TARRANT COUNTY TAX ASSESSOR-COLLECTOR
TARTE INC
TATA COMMUNICATIONS LIMITED
TATA CONSULTANCY SERVICES LTD
TATA TELESERVICES LIMITED
TATCHA LLC
TAUBMAN CO.
TAX COLLECTOR CITY OF DANBURY
TAYLOR CITY TREASURER (WAYNE)
TAYLOR COUNTY REC
TAYLOR COUNTY TAX COLLECTOR
TAYLOR, BENJAMIN
TBD
TC-CAM, LLC
TC-MET ORLANDO LLC
TD
TD BANK
TDS TELECOM
TEAM LEASE SERVICES PRIVATE LIMITED
TECH RIDGE MANAGEMENT
TECHNO COOL ASSOCIATES
TECHNOLOGY RECOVERY GROUP LTD
TECO
TECO: PEOPLES GAS
TEMPO HOLDING COMPANY LLC
TENNESSEE DEPART. OF LABOR & WORKFORCE DEVELOPMENT

TENNESSEE DEPARTMENT OF REVENUE
TENNESSEE-AMERICAN WATER CO
TERREBONNE PARISH TAX COLLECTOR
TERRENCE D. WILLIAMS
TERRY, QUIYANNA
TERUEL, JAVIER G.
TESSARO, LAUREN
TEXARKANA WATER UTILITIES
TEXAS DEPARTMENT OF INSURANCE
TEXAS DEPARTMENT OF INSURANCE, COMMISSIONER OF THE DIVISION OF WORKERS' COMPENSATION
TEXAS GAS SERVICE
TEXAS HEALTH HARRIS METHODIST
TEXAS MUTUAL INSURANCE COMPANY
TEXAS STATE NATURAL GAS
TEXAS WORKFORCE COMMISSION
TEXAS DEPARTMENT OF REVENUE
TEXMA INTERNATIONAL CO., LTD.
TGS GOVENOR'S
THALHIMER REALTY PARTNERS, INC.
THARANCO DRESS GROUP LLC
THE A3 FREIGHT PAYMENT FUND
THE ASHLEY COMPANY
THE BERNARD GROUP
THE BIG GREEN EGG
THE CANYON VALUE REALIZATION FUND, L.P.
THE CITY OF MIAMI BEACH
THE CLARKS COMPANIES N A
THE COMMONWEALTH OF MASSACHUSETTS, OFFICE OF THE ATTORNEY GENERAL
THE COOPERATIVE MODEL TOWN SOCIETY LIMITED
THE DHAKA OFFICE MACHINES
THE DUKE ENERGY COMPANY
THE ENERGY COOP
THE FASHION EXCHANGE LLC
THE HEALTH PLAN OF WEST VIRGINIA, INC.
THE ILLUMINATING COMPANY
THE KEMPNER CORP.
THE KNOLL LAW FIRM LLC
THE LEE COMPANY A VF CORP
THE LENOIR CITY UTILITIES BOARD
THE MASTROMARCO FIRM
THE MCCAMMON GROUP LTD
THE NATURE CONSERVANCY
THE PEOPLE OF THE STATE OF CALIFORNIA

THE PRAIRIE CENTER RETAIL TOW
THE RELATED COMPANY
THE RETAIL EQUATION INC
THE SIMMONS MANUFACTURING CO
THE SPITZ LAW FIRM LLC
THE STAENBERG GROUP PROPERTIES, INC
THE UTILITIES BOARD OF THE CITY OF FOLEY D/B/A RIVIERA UTILITIES, ALABAMA
THE VAN HEUSEN COMPANY
THE VANGUARD GROUP
THE VIEIRA COMPANY
THE WARD TRANSFORMER SITE
THE WASHINGTON TAX GROUP LLC
THE WEINSTEIN COMPANY HOLDINGS, LLC
THE WILLIAM CARTER CO
THE WITHLACOOCHEE RIVER ELECTRIC COOPERATIVE, INC.
THE WOODMONT COMPANY
THERESA WOLFE
THOMAS ENTERPRISES
THOMAS KJELLSTROM
THOMPSON & KNIGHT LLP
THOMPSON HILLS
THURSTON COUNTY TAX COLLECTOR
TIAA
TIBCO SOFTWARE INC
TIFFANY SPRINGS MARKET
TIGER CAPITAL GROUP, LLC
TIGER INC.
TIME EQUITIES
TIME EQUITIES/URBAN RETAIL
TIPPECANOE COUNTY TREASURER
TKG EL CON CENTER
TOHO WATER AUTHORITY
TOKIO MARINE HCC
TOLEDO EDISON
TOLSON
TOM GREEN COUNTY CHIEF APPRAISER
TOM POWERS
TOMBIGBEE ELEC PWR ACCOC.
TOMS RIVER MUNICIPAL UTILITIES
TOO FACED COSMETICS
TOOLEY, DENNIS
TOP FUND IV, LLC
TOP PROPERTY GROUP, LLC

TORRES MELENDEZ, VANIELYS
TORRINGTON WATER COMPANY
TOTES ISOTONER CORP
TOWN N' COUNTRY
TOWN OF AURELIUS
TOWN OF BIG FLATS WATER
TOWN OF CANANDAIGUA
TOWN OF CARY
TOWN OF FAIRVIEW
TOWN OF FLOWER MOUND
TOWN OF HADLEY
TOWN OF HENRIETTA
TOWN OF MANCHESTER
TOWN OF NORTH ATTLEBOROUGH
TOWN OF PLAINFIELD
TOWN OF PLATTSBURGH
TOWN OF SALEM UTILITY DEP
TOWN OF ST JOHNSBURY
TOWN OF STURBRIDGE
TOWN OF WALLKILL
TOWN OF WAREHAM
TOWN OF WATERTOWN
TOWN OF WESTERLY
TOWNSHIP OF ALPENA
TOWNSHIP OF FREEHOLD
TOWNSHIP OF WAYNE NJ
TOWNSHIP OF WOODBRIDGE
TPG
TPG SPECIALTY LENDING, INC.
TRADEMARK DEVELOPMENT
TRADEMARK PROPERTY CO.
TRANE US INC
TRANSIER, BILL
TRANSITION STRATEGIES LLC
TRAVELERS
TRAVELERS PROPERTY CASUALTY CO. OF AMERICA
TRAVERSE CITY ASSESSOR (GRAND TRAVERSE)
TRAVIS COUNTY TAX ASSESSOR-COLLECTOR
TREADWAY, BRANDY L
TREASURER CHESTERFIELD COUNTY
TREASURER SPOTSYLVANIA COUNTY
TRI-CITY
TRI-COUNTY ELEC COOP (TX)



TRIDENT GLOBAL CORP LIMITED
TRISH ADAMS CONSULTING LLC
TRIYAR COMPANIES
TROY CITY TREASURER (OAKLAND)
TRUCKEE MEADOWS WATER
TRUJILLO, JOSE
TRUMBULL COUNTY WATER & SEWER
TRUMBULL TOWN TAX COLLECTOR
TRUSSVILLE GAS AND WATER
TRUSTEES OF CARPENTERS & MILLWRIGHTS HEALTH BENEFIT TRUST
TRUSTEES OF THE CARPENTERS JOINT APPRENTICESHIP,
TTKD VNPT-TP HO CHI MINH
TUCKER, LORNA CASSANDRA
TUCSON ELECTRIC POWER
TUCSON ELECTRIC POWER CO
TULARE COUNTY TAX COLLECTOR
TULLAHOMA CITY TAX COLLECTOR
TULLAHOMA UTILITIES BOARD
TULSA COUNTY TAX COLLECTOR
TURLOCK IRRIGATION DISTRICT
TURNAGE, SHEILA
TURNBERRY ASSOC.
TURNER, DR. GERALD R.
TUSCALOOSA COUNTY TAX COLLECTOR
TVWD/CWS
TWICE MARKETS LLC
TWIN CITY FIRE INSURANCE COMPANY
TWIN FALLS COUNTY TAX COLLECTOR
TXU ENERGY
TYCO INTEGRATED SECURITY LLC
TYNGSBOROUGH MUNICIPAL TAX COLLECTOR
TYSOE, RONALD
TZUMI ELECTRONICS LLC
U S LEGAL SUPPORT INC
U.S. BANK
U.S. BANK NATIONAL ASSOCIATION
U.S. SPECIALTY INSURANCE CO
U.S. VISION, INC.
UGI UTILITIES INC
U-KNITS, INC.
ULMER, WILLIAM
UMB BANK
UNDERWRITERS AT LLOYD'S

UNIFIED GOVERNMENT OF ATHENS
UNION CITY ELECTRIC
UNION COUNTY TAX COLLECTOR
UNION ELECTRIC D/B/A AMEREN MISSOURI
UNIONDALE PUBLIC SCHOOLS (NASSAU)
UNITED BANK
UNITED ENTERTAINMENT GROUP
UNITED EXPERT HOLDINGS LLC
UNITED ILLUMINATING CO
UNITED ISD TAX OFFICE
UNITED PARCEL SERVICE
UNITED POWER
UNITED STATES DEPARTMENT OF LABOR
UNITED STATES DEPARTMENT OF THE TREASURY
UNITED STATES OF AMERICA ATTORNEY GENERAL
UNITIL-CAPITAL
UNITIL-ME
UNITIL-NH
UNS ELECTRIC INC
UNS ELECTRIC, INC.
UNS GAS INC
UPTOWN HOME FASHIONS CO.,LIMITED
URBAN DECAY COSMETICS LLC
URBAN EDGE PROPERTIES
URBAN RETAIL PROP.
URW (WESTFIELD)
US CUSTOMS SERVICES
US VISION
USEFORGE, WILLIAM
UTAH COUNTY TREASURER
UTAH LABOR COMMISSION
UTAH STATE TREASURER
UTAH DEPARTMENT OF REVENUE
UTE WATER CONSERVANCY DIS
UTILITIES INC OF LOUISIANA
UTILITY BILLING SERVICES-AR
UTILITY DEPARTMENT
UTILITY OPERATIONS DIVISION
VAL VERDE COUNTY TAX ASSESSOR-COLLECTOR
VALENCIA WATER COMPANY
VALLEY WEST DM
VALLI KANE & VAGNINI LLP
VALPARAISO CITY UTILITIES

VAN HEUSEN SPORTSWEAR
VANCE COUNTY TAX COLLECTOR
VANDERBURGH COUNTY TREASURER
VANITY FAIR BRANDS LP
VANS
VANS DIV VF OUTDOOR INC
VARGAS, BRUCE
VASQUEZ, MARIA
VAZQUEZ, GRACIELA
VECTREN (013)
VECTREN (026)
VECTREN (034)
VEGA, DAVID
VENTURA COUNTY TAX COLLECTOR
VENTURA WATER
VERENDRYE ELEC COOP
VERIGOLD JEWELRY
VERITAS REALTY
VERIZON
VERIZON WIRELESS
VERMONT DEPARTMENT OF LABOR
VERMONT GAS SYSTEMS
VERMONT DEPARTMENT OF TAXES
VESTAR DEVELOPMENT
VICTOR CENTRAL SCHOOL (ONTARIO)
VICTOR TOWN TAX COLLECTOR (ONTARIO)
VICTORIA COUNTY TAX ASSESSOR-COLLECTOR
VICTORY ELECTRIC COOPERATIVE
VIGO COUNTY TREASURER
VIKING PLAZA REALTY GROUP
VILLAGE OF ALGONQUIN
VILLAGE OF ASHWAUBENON
VILLAGE OF BRADLEY
VILLAGE OF GERMANTOWN
VILLAGE OF GREENDALE
VILLAGE OF JOHNSBURG
VILLAGE OF JOHNSON CITY MUN SV
VILLAGE OF LAKEMORE
VILLAGE OF LOMBARD
VILLAGE OF MASSENA WATER DEPT
VILLAGE OF MATTESON
VILLAGE OF MOKENA
VILLAGE OF MONTGOMERY UTILITY

VILLAGE OF NORTH AURORA
VILLAGE OF NORTH RIVERSIDE
VILLAGE OF ORLAND PARK IL
VILLAGE OF SCHAUMBURG IL
VINCENNES WATER DEPARTMENT
VIR, GAURAV
VIRA INSIGHT LLC
VIRGINIA BEACH CITY TAX COLLECTOR
VIRGINIA DEPARTMENT OF LABOR AND INDUSTRY
VIRGINIA ELECTRIC AND POWER CO. DBA DOMINION VIRGINIA POWER, A VIRGINIA CORPORATION
VIRGINIA NATURAL GAS
VIRGINIA DEPARTMENT OF REVENUE
VIRKAR, SALIL
VIVABOX SOLUTIONS LLC
VIVIANA SUAREZ
VNO 100 WEST 33RD ST LLC
VODACOM TECHNOLOGIES PRIVATE LIMITED
VODAFONE MOBILE SERVICES LTD
VOJTAS, CHARLES
VOLUSIA COUNTY TAX COLLECTOR
VORNADO
VORNADO SHENANDOAH HOLDINGS
VORYS SATER SEYMOUR & PEASE
VSP
VSS FUND, L.P.
W. H. PARTNERSHIP
W.P. REALTY
W/S WAREHAM PROPERTIES LLC
WAFFORD, BILL
WAIDELICH, KIRK
WAKE COUNTY TAX COLLECTOR
WALKER COUNTY CHIEF APPRAISER
WALKER, SUECHADA
WALKER, VEEDA
WALMART INC.
WALSH, KARL
WALTERS, SUZETTE
WANDA HANKS-SUNDERLAND
WARD, JAMES
WARE COUNTY TAX COMMISSIONER
WAREHAM FIRE DISTRICT
WARNERS
WARREN COUNTY TAX COLLECTOR

WARWICK CITY TAX COLLECTOR
WARWICK MUNICIPAL ASSESSOR
WARWICK UTILITY BILLING
WASHINGTON COUNTY TAX COLLECTOR
WASHINGTON COUNTY TREASURER
WASHINGTON DC ATTORNEY GENERAL
WASHINGTON DC CONSUMER PROTECTION DIVISION
WASHINGTON DC OFFICE OF TAX AND REVENUE
WASHINGTON DC UNCLAIMED PROPERTY DIVISION
WASHINGTON DEPARTMENT OF LABOR AND INDUSTRIES
WASHINGTON DEPARTMENT OF REVENUE
WASHINGTON GAS
WASHINGTON PRIME GROUP LP
WASHINGTON PRIME GROUP, L.P.
WASHOE COUNTY TAX COLLECTOR
WATER DISTRICT #1 OF
WATER ENVIRONMENT SVCS
WATER SERV CORP OF KENTUCKY
WATER WORKS BOARD OF THE CITY
WATERBURY CITY TAX COLLECTOR
WATERFORD TOWN TAX COLLECTOR
WATERFORD UTILITY COMMISSION
WATERS VACUUM TRUCK SERVICE
WATERVILLE MUNICIPAL TAX COLLECTOR
WATERVILLE SHOPPING TRUST
WATSON CENTERS, INC.
WATSON, MELISSA
WATTERSON ENVIRONMENTAL GROUP
WAUKESHA COUNTY TREASURER
WAUWATOSA CITY COLLECTOR (MILWAUKEE)
WAYNE COUNTY EQUAL DEPARTMENT
WAYNE COUNTY TAX COLLECTOR
WE ENERGIES
WEATHERS, JERMINIQUE
WEBB COUNTY TAX ASSESSOR-COLLECTOR
WEBER COUNTY ASSESSOR
WEDDINGTON PLAZA LIMITED PTNS
WEDDINGTON, INC.
WEINER
WEINGARTEN REALTY INVESTORS
WEINSTEIN TELEVISION LLC
WELCH, KELLI
WELCOME GROUP

WELD COUNTY TAX COLLECTOR
WELLING, JOHN
WELLINGTON UTILITIES
WELLS FARGO
WELLS FARGO
WELLS FARGO BANK, N.A.
WELSPUN USA, INC
WERREMEYER
WESCO INSURANCE COMPANY
WEST ACRES DEVELOPMENT CO.
WEST BOISE SEWER DISTRICT
WEST HILL GROUP
WEST PENN POWER
WEST SIDE TELECOMMUNICATIONS
WEST VA-AMERICAN WATER CO
WEST VIRGINIA DIVISION OF LABOR
WEST VIRGINIA DEPARTMENT OF REVENUE
WEST WILSON UTILITY DISTRICT
WESTDALE CR VENTURES
WESTDALE FAIRMONT, LP
WESTERLY ASSOCIATES, LLC
WESTERLY TOWN TAX COLLECTOR
WESTERN ASSET MANAGEMENT
WESTERN VIRGINIA WATER AUTHOR
WESTFIELD AMERICA
WESTLAND CITY TREASURER (WAYNE)
WESTLAND MALL REALTY LLC
WESTMORELAND COUNTY ASSESSOR
WESTPORT CORPORATION
WEYCO GROUP INC
WH BUYER, LLC DBA WHP GLOBAL
WHALEY, STEVE
WHATCOM COUNTY TAX COLLECTOR
WHITE & CASE LLP
WHITE COUNTY TAX COLLECTOR
WHITE LAKE TOWNSHIP TREASURER (OAKLAND)
WHITE LAKE TOWNSHIP WATER
WHITE MOUNTAIN OIL AND PROPANE
WHITE SANDS MALL LLC
WHITE TOWNSHIP SEWER SERV
WHITE, BENNESSER
WHITE, BETTY JEAN
WHITE, CLAUDIA

WHITEBOX ADVISORS LLC
WHITEHALL TOWNSHIP AUTHORITY
WHITEHALL TWP COLLECTOR (LEHIGH)
WICHITA COUNTY TAX ASSESSOR-COLLECTOR
WIDEWATERS GROUP
WILKES BARRE SEWER MNTNCE FEE
WILKESBORO TOWN TAX COLLECTOR
WILKINS FINSTON FRIEDMAN LAW
WILL COUNTY TREASURER
WILLIAM RIFFLE
WILLIAM ZESSAR
WILLIAMS, JANE
WILLIAMS, LANCE
WILLIAMS, PAULETTE
WILLIAMS, SAMANTHA
WILLIAMSON COUNTY TAX ASSESSOR-COLLECTOR
WILLIAMSON-DICKIE
WILLIS TOWERS WATSON
WILLMAR MUNICIPAL
WILLOUGHBY, CHARLES
WILMINGTON TRUST
WILMINGTON TRUST, N.A.
WILMORITE, INC.
WILSON COUNTY ASSESSOR
WILSON, LAURIE
WILSON, TAFATAWET
WILTON TOWN TAX COLLECTOR (SARATOGA)
WINCHESTER CITY TAX COLLECTOR
WINCHESTER PUBLIC UTILITIES
WINDSTREAM
WINNEBAGO COUNTY TREASURER
WINONA COUNTY ASSESSOR
WINTER
WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT
WISCONSIN PUBLIC SERVICE
WISCONSIN DEPARTMENT OF REVENUE
WITHLACOOCHIE RIVER ELEC COOP
WITHLACOOCHIE RIVER ELECTRIC COOPERATIVE, INC.
WLAZLO, MICHELLE
W-LD LEGENDS OWNER VII
WM LAMPTRACKER INC
WOLFORD DEVELOPMENT,
WOLVERTON, DAWN

WOOD & HUSTON BANK
WOOD COUNTY TAX COLLECTOR
WOODBRIIDGE TOWNSHIP TAX COLLECTOR (MIDDLESEX)
WOODBURY
WOODBURY COUNTY TREASURER
WOODLAND PLAZA II
WOODLANDS METRO CENTER MUD (MONTGOMERY)
WOODMORE TOWNE CENTRE LLC
WOORYANG CO., LTD.
WORAK, ROGER
WORDLOGIC CORPORATION
WPG
WSSC
WTT HK LIMITED
WYANDOTTE COUNTY TREASURER
WYATT & ASSOCIATES PLLC
WYOMING DEPARTMENT OF WORKFORCE SERVICE
WYOMING VALLEY
WYOMING VALLEY SANITARY AUTH
WYOMING DEPARTMENT OF REVENUE
WYSONG, STEVE
XCEL ENERGY-NSP MI WI
XCEL ENERGY-NSP MN NDSD
XCEL ENERGY-PUB SERV of CO
XCEL-SOUTHWESTERN PUBLIC
XEROX CORP
XL BERMUDA LIMITED
XL CATLIN
XO COMMUNICATIONS
YAKIMA COUNTY TAX COLLECTOR
YAMHILL COUNTY TAX COLLECTOR
YARBROUGH, TERRY
YASH NETWORKS INDIA
YAVAPAI COUNTY TREASURER
YEE TUNG GARMENT CO., LTD.
YELLOWSTONE COUNTY TREASURER
YOLO COUNTY TAX COLLECTOR
YORK COUNTY NATURAL GAS AUTHOR
YORK COUNTY TREASURER
YORKTOWN COUNTRY INN
YOUNG, BILLIE
YOUNGSTOWN WATER DEPT (OH)
YREKA JUNCTION INVESTORS, LP



YUMA COUNTY TREASURER
YUMA PALMS DST
YUNUS TEXTILE MILLS LIMITED
ZABARTE, JANNICE
ZAMIAS
ZEBRA TECHNOLOGIES INTL LLC
ZIA NATURAL GAS
ZRAJ OLEAN LLC
ZURICH

**Schedule 2**

Potential parties-in-interest or their affiliates for whom Deloitte Financial Advisory Services LLP or its affiliates has provided or is currently providing services in matters unrelated to the chapter 11 cases, except as set forth above, or with whom such parties have other relationships, including banking relationships.

J. C. PENNEY COMPANY, INC.
J. C. PENNEY CORPORATION, INC.
JCP TELECOM SYSTEMS, INC.
JCP MEDIA, INC.
JCPENNEY PUERTO RICO, INC.
J. C. PENNEY INTERNATIONAL, INC.
J. C. PENNEY EXPORT MERCHANDISING CORPORATION
JCP PROCUREMENT, INC.
J. C. PENNEY PURCHASING CORPORATION
JCP CONSTRUCTION SERVICES, INC.
J. C. PENNEY DIRECT MARKETING SERVICES, LLC
JCPSSC, INC.
JCP REALTY, LLC
JCPENNEY SERVICES, LLC
JCP REAL ESTATE HOLDINGS, LLC
JCP NEW JERSEY, LLC
J. C. PENNEY PROPERTIES, INC.
FUTURE SOURCE LLC
J. C. PENNEY SERVICES INDIA PRIVATE LIMITED
J. C. PENNEY DE HONDURAS, S. A.
J. C. PENNEY DE GUATEMALA, SOCIEDAD ANONIMAD
J. C. PENNEY PURCHASING INDIA PRIVATE LIMITED
J. C. PENNEY PURCHASING HONG KONG LIMITED
J. C. PENNE KOREA
J. C, PENNEY BUSINESS INFORMATION CONSULTING CO. LTD SHANGHAI
THE JCPENNEY FOUNDATION
J. C. PENNEY COMPANY FUND, INC.
JCPENNEY INSURANCE AGENCY, INC.
360I LLC
ACCLAIM ENERGY LTD
ACCURATE BACKGROUND INC
ACE AMERICAN INSURANCE COMPANY
ACE PROPERTY & CASUALTY CO.
ACE USA
ADIDAS DISTRIBUTING
ADOBE SYSTEMS INC
ADP LLC

ADS ALLIANCE DATA SYSTEMS INC
ADVANTAGE SALES & MARKETING INC
AEP-APPALACHIAN POWER
AEP-COLUMBUS SOUTHERN POWER
AEP-INDIANA MICHIGAN POWER
AEP-KENTUCKY POWER
AEP-KINGSPORT POWER
AEP-OHIO POWER
AEP-WHEELING POWER
AETNA
AFLAC
AIG
AIG INSURANCE CO-PUERTO RICO
AIRCO (AIG BERMUDA)
AJ PARK IP LIMITED
AKAMAI TECHNOLOGIES INC
AKIN GUMP STRAUSS HAUSER & FELD LLP
ALABAMA DEPARTMENT OF LABOR
ALABAMA DEPARTMENT OF REVENUE
ALABAMA POWER COMPANY
ALABAMA POWER-BIRMINGHAM
ALABASTER WATER BOARD
ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
ALASKA DEPARTMENT OF REVENUE
ALDO
ALIGHT SOLUTIONS
ALIXPARTNERS LLP
ALL TOGETHER LTD.
ALLEGHENY COUNTY TREASURER
ALLIANCE BERNSTEIN
ALLIANT ENERGY IPL - MADISON
ALLIANT ENERGY/WP&L
ALLIANZ
ALLIED DEVELOPMENT CO., INC.
ALLIED WORLD NATIONAL ASSURANCE COMPANY
ALM 2020, LTD.
ALM MEDIA LLC DBA ALM LEGAL
ALPHA LAKE, LTD
ALSTON & BIRD LLP
ALTAIR
ALTAIR GLOBAL RELOCATION
AMAZON WEB SERVICES INC
AMEREN ILLINOIS

AMERICAN ARBITRATION ASSOC
AMERICAN ELECTRIC POWER SERVICE CORP.
AMERICAN GUARANTEE & LIABILITY COMPANY
AMERICAN HOME INSURANCE COMPANY
AMERICAN INTERNATIONAL REINSURANCE COMPANY, LTD
AMERICAN INT'L RENSURANCE CO
AMERICAN TELECONFERENCING
AMERIGAS
AMERIGAS - DALLAS
AMTRUST AT LLOYDS/W R BERKLEY SYNDICATE
AMTRUST-IRONSHORE-WRB UK
ANASTASIA BEVERLY HILLS INC
ANN ARBOR CITY TREASURER (WASHTENAW)
ANNE ARUNDEL COUNTY TAX COLLECTOR
AON RISK SERVICES INC
AON RISK SERVICES NE INC
APACHE MALL LLC
APEX
APOLLO
APOLLO CAPITAL MANAGEMENT (CLO), LLC
APOLLO CAPITAL MANAGEMENT, L.P.
AQUARION WATER COMPANY OF CT
ARAPAHOE COUNTY TAX COLLECTOR
ARCH INSURANCE GROUP
ARCH SPECIALTY INSURANCE CO.
ARES
ARES ALTERNATIVE CREDIT MANAGEMENT LLC
ARES CLO MANAGEMENT LLC
ARGO
ARGO RE
ARIZONA DEPARTMENT OF REVENUE
ARIZONA PUBLIC SERVICE CO
ARIZONA PUBLIC SERVICE COMPANY
ARIZONA WATER CO
ARKANSAS DEPARTMENT OF FINANCE AND ADMINISTRATION
ARKANSAS DEPARTMENT OF LABOR
ARKANSAS OKLAHOMA GAS CORP
ARMSTRONG, TODD
ARROWHEAD (FLEM ONLY)
ASHBY & GEDDES
ASHKENAZY ACQUISITION CO. LLC
ASHLEY FURNITURE INDUSTRIES INC
AT&T

AT&T GLOBAL NETWORK SERVICES INDIA PRIVATE LIMITED
AT&T MOBILITY II LLC
AT&T MOBILITY LLC
ATLANTIC CITY ELECTRIC
ATMOS ENERGY
ATMOS ENERGY(FORMERLY TXU GAS)
ATTORNEY GENERAL OF THE STATE OF ALABAMA
AUDIENCESCIENCE INC
AURELIUS
AURELIUS CAPITAL MASTER, LTD.
AVENUE CAPITAL
AVENUE RP OPPORTUNITIES FUND, LP
AXA INSURANCE COMPANY
AXIS
AXIS COMMERCIAL MANAGENT SOLUTIONS
AXIS INSURANCE COMPANY
AXIS-MARKEL UK
AZB & PARTNERS
B. RILEY REAL ESTATE
BAKER & MCKENZIE LLP
BALDWIN COUNTY TAX COLLECTOR
BALTIMORE GAS AND ELECTRIC COMPANY ("BGE")
BANCO INDUSTRIAL, S.A.
BANCO POPULAR
BANK OF AMERICA
BANK OF AMERICA, N.A.
BANK OF CHINA DONGGUAN
Bank of Montreal
BANK OF THE WEST
BARBICAN & EMERGIN RISK (UK)
BARBICAN CONSORTIUM 9354 / RSG EUROPE LTD
BARCLAYS
BARCLAYS BANK PLC
BARNES & THORNBURG LLP
BB&T
BBVA COMPASS BANK
BDCM FUND ADVISORS
BEAL BANK
BEAZLEY
BEAZLEY SYNDICATE 2623/623 AT LLOYD'S
BELLSOUTH DBA AT&T
BELLSOUTH PRO-CABS
BENDERSON DEV. CO.

BENEFIT COSMETICS LLC
BERKELEY RESEARCH GROUP LLC
BERKSHIRE GAS COMPANY
BERKSHIRE HATHAWAY
BERKSHIRE HATHAWAY SPECIALTY INS COMPANY
BG&E
BHARTI AIRTEL LIMITED
BIRKENSTOCK USA, LP
BLACK HILLS ENERGY
BLACKHAWK ENGAGEMENT SOLUTIONS
BLACKHAWK NETWORK
BLACKROCK, INC.
BLUE CROSS AND BLUE SHIELD OF TEXAS
BLUEMOUNTAIN CAPITAL MANAGEMENT, LLC
BMO
BOCC - HILLSBOROUGH COUNTY
BOFA SECURITIES, INC.
BOND SCHOENECK & KING PLLC
BOULDER COUNTY ASSESSOR
BRADY, JAMES
BRE DDR RIVERDALE VILLAGE
BREAKING WAVES INC
BRIGADE CAPITAL MANAGEMENT, LP
BRIT
BRIT SPECIALTY USA
BRIXTON CAPITAL / JLL
BROOKFIELD
BROOKFIELD (GGP)
BROOKFIELD (ROUSE)
BROWARD COUNTY TAX COLLECTOR
BROWN COUNTY TREASURER
BROWN, CHRISTOPHER
BROWN, PAUL
BRUNSWICK GROUP LLC
BULOVA CORP
C R ENGLAND INC
C T CORPORATION SYSTEM
C.N.A.
CA INC
CACHE VALLEY MALL
CALIFORNIA AMERICAN WATER
CALIFORNIA CONTRACTORS STATE LICENSE BOARD
CALIFORNIA STATE BOARD OF EQUALIZATION

CALIFORNIA WATER SERVICE CO
CALSTRS /CBRE
CANARAS
CANON BUSINESS PROCESS SVC
CANYON CAPITAL ADVISORS, LLC
CANYON VALUE REALIZATION FUND, L.P.
CAPITAL ONE BANK
CARLSON CAPITAL, L.P.
CAROLINA POWER & LIGHT CORPORATION DBA PROGRESS ENERGY CAROLINAS, INC.
CARR, ALAN
CARRINGTON CO
CARRINGTON COLEMAN SLOMAN
CARVAL
CARVAL GCF CAYMAN SECURITIES LTD
CASCADE NATURAL GAS CORP
CASCADES BRANDING INNOVATION LLC
CATHEDRAL LAKE CLO 2013, LTD.
CATHEDRAL LAKE II, LTD.
CATHEDRAL LAKE III, LTD.
CATHEDRAL LAKE IV, LTD.
CATHEDRAL LAKE V, LTD.
CBL
CBL & ASSOCIATES LTD PARTNERSHIP
CBL/MONROEVILLE LP
CBRE
CBRE GWS LLC
CELLCO PARTNERS DBA VERIZON
CENTERPOINT ENERGY
CENTERPOINT ENERGY (MN)
CENTERPOINT ENERGY SERVICES
CENTRAL HUDSON GAS & ELECTRIC
CENTRAL MAINE POWER
CENTURYLINK INC
CFC (UK)
CFC UNDERWRITING
CHARLOTTE COUNTY TAX COLLECTOR
CHARLOTTE COUNTY UTILITIES
CHASE LINCOLN
CHATTANOOGA GAS COMPANY
CHECKPOINT SYSTEMS INC
CHEMICAL BANK
CHERRY GROUP CO.,LTD
CHESAPEAKE UTILITIES

CHESTERFIELD COUNTY TAX COLLECTOR
CHESTNUT HILLS INVESTMENT CO.
CHINA MOBILE HONG KONG COMPANY LIMITED
CHINA TELECOM
CHINA TELECOM AMERICAS
CHINA UNICOM
CHRISTIAN DIOR
CHUBB
CHUBB BERMUDA
CHUBB BERMUDA INS LTD
CHUBB GROUP OF INSURANCE COMPANIES
CHUNG HWA TELECOM
CIGNA
C-III
C-III / CASTO
C-III / JLL
CIM GROUP
CIM GROUP ACQUISITIONS, LLC
CINCINNATI BELL TELEPHONE
CIT FINANCE
CITIGROUP
CITIZEN WATCH COMPANY
CITIZENS
CITIZENS ENERGY GROUP
CITY OF ANN ARBOR WATER UTILIT
CITY OF ARLINGTON
CITY OF AURORA
CITY OF AUSTIN
CITY OF CARLSBAD
CITY OF CLEVELAND
CITY OF COLUMBUS
CITY OF DALLAS TX
CITY OF DAVENPORT
CITY OF DENTON
CITY OF DURHAM
CITY OF FORT WORTH WATER DEPARTMENT
CITY OF HENDERSON
CITY OF HOUSTON
CITY OF JACKSONVILLE
CITY OF JOPLIN
CITY OF LANCASTER
CITY OF LAS VEGAS-SEWER
CITY OF LOGAN DEPT OF UTILITY



CITY OF LOS ANGELES
CITY OF MELBOURNE
CITY OF MIAMI BEACH
CITY OF MOORE
CITY OF OKLAHOMA CITY
CITY OF OXFORD ELECTRIC DEPARTMENT
CITY OF PASADENA
CITY OF PENSACOLA
CITY OF PHILADELPHIA
CITY OF PHOENIX (AZ)
CITY OF PITTSBURG FINANCE
CITY OF RICHMOND
CITY OF ROCHESTER
CITY OF ROCKINGHAM
CITY OF SACRAMENTO
CITY OF SALEM (OR)
CITY OF SAN JOSE
CITY OF SAN MARCOS
CITY OF SANTA FE NM
CITY OF STOCKTON CA
CITY OF TAMPA UTILITIES
CITY OF TUCSON (AZ)
CITY OF TULSA
CITY OF VIRGINIA BEACH VA
CITY TREASURER-SAN DIEGO
CLARK COUNTY TAX COLLECTOR
CLEARVIEW
CLECO
CLECO POWER LLC
CLEVELAND CITY TAX COLLECTOR
CLINIQUE LABORATORIES INC
CMA CGM AMERICA INC
COHEN & GRIGSBY P C
COLE REAL ESTATE INVESTMENTS, INC
COLE SCHOTZ P.C.
COLORADO DEPARTMENT OF LABOR AND EMPLOYMENT
COLORADO DEPARTMENT OF REVENUE
COLORADO SPRINGS UTILITIES
COLUMBIA GAS OF KENTUCKY
COLUMBIA GAS OF MARYLAND
COLUMBIA GAS OF OHIO
COLUMBIA GAS OF PENNSYLVANIA
COLUMBIA GAS OF VIRGINIA

COLUMBIA POWER & WATER SYSTEM
COLUMBIA POWER AND WATER SYSTEMS
COLUMBIA SPORTSWEAR USA CORP
COLUMBIA TECH CENTER LLC
COM ED
COMMERCE BANK
COMMONWEALTH OF MASSACHUSETTS
COMMONWEALTH OF PENNSYLVANIA, C/O HAZLE TOWNSHIP
COMMONWEALTH OF PUERTO RICO
COMMONWEALTH OF PUERTO RICO, SECRETARY OF THE TREASURY
COMMONWEALTH OF VIRGINIA
COMMUNITY FINANCIAL SERVICE CENTER, CORP.
COMPUCOM SYSTEMS INC
CON ED (FDR STATION)
CONAIR CORP
CONCENTRA
CONCORD / JLL
CONG TY TNHH THUONG MAI DICH VU PHUC CO
CONNECTICUT CONNECTICUT DEPARTMENT OF REVENUE SERVICES
CONNECTICUT DEPARTMENT OF LABOR
CONNECTICUT NATURAL GAS CORP
CONNEXUS ENERGY
CONSOLIDATED COMMUNICATIONS NETWORKS INC
CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
CONSTELLATION AN EXELON COMPANY
CONSTELLATION ELEC BOX 4640
CONSTELLATION GAS BOX 5473
CONSTELLATION NE GAS 5471
CONSUMERS ENERGY
CONTINENTAL CASUALTY COMPANY
CONTRA COSTA COUNTY TAX COLLECTOR
CONVERSANT LLC
CONVERSE INC
COOLEY LLP
CORNING COMPANIES
COUNTY OF HENRICO VA
COVINGTON & BURLING LLP
COVINGTON COUNTY TAX COLLECTOR
COWLITZ PUD
CPS ENERGY
CQS
CRA INTERNATIONAL INC
CREDIT RE OPERATING COMPANY

CREDIT SUISSE
CREDIT SUISSE LOAN FUNDING LLC
CRITEO CORP
CROWN EQUIPMENT CORP DBA CROWN
CRYSTAL ELEGANCE INDUSTRIAL LIMITED
CSL LIMITED
CT CORPORATION SYSTEM DBA CT
CUSHMAN & WAKEFIELD / THALIMER
CUSHMAN & WAKEFIELD PLC
CUSHMAN AND WAKEFIELD
CVS CAREMARK
D. E. SHAW GALVANIC PORTFOLIOS, L.L.C.
DADE COUNTY APPRAISER
DAKOTA COUNTY TAX COLLECTOR
DALLAS COUNTY TAX ASSESSOR-COLLECTOR
DAMCO DISTRIBUTION SVCS INC
DAUPHIN COUNTY ASSESSOR
DAVIS POLK & WARDWELL LLP
DAYTON POWER & LIGHT
DE KALB COUNTY ASSESSOR
DEKALB COUNTY FINANCE
DEKALB COUNTY TAX COMMISSIONER
DELAWARE COUNTY TREASURER
DELAWARE DEPARTMENT OF LABOR
DELAWARE DIVISION OF REVENUE
DELMARVA POWER
DELMARVA POWER & LIGHT COMPANY
DELTA GALIL USA INC DIV WUNDIES
DELTA NATURAL GAS
DELTA NATURAL GAS CO
DEMATIC CORP
DENVER COUNTY TAX COLLECTOR
DENVER WATER
DEPAUL, JAMES
DEPT OF PUBLIC UTIL TOLEDO
DEUTSCHE BANK
DEUTSCHE BANK SECURITIES INC.
DEUTSCHE BANK SECURITIES, INC.
DILIGENT CORPORATION
DIRECT ENERGY BUSINESS NY
DIRECT ENERGY BUSINESS TX
DISNEY
DISNEY STORE USA, LLC

DISNEY STORES USA LLC
DLC MANAGEMENT
DOMINION ENERGY
DOMINION ENERGY NORTH CAROLINA
DOMINION ENERGY OHIO
DOMINION ENERGY SOUTH CAROLINA
DOMINION HOPE
DOMINION VA&NC POWER
DOUBLE BLACK DIAMOND OFFSHORE, LTD.
DTE ENERGY
DUKE ENERGY
DUKE ENERGY CAROLINAS
DUKE ENERGY CAROLINAS, LLC
DUKE ENERGY FLORIDA
DUKE ENERGY INDIANA
DUKE ENERGY KENTUCKY
DUKE ENERGY OHIO
DUKE ENERGY PROGRESS
DUQUESNE LIGHT CO
DURHAM COUNTY TAX COLLECTOR
ECHELON ANALYTICS LLC
EDENS & AVANT
EDF ENERGY SERVICES
EDF ENERGY SERVICES LLC
EL PASO ELECTRIC
EL PASO WATER UTILITIES
ELIZABETHTOWN GAS
ELIZABETHTOWN UTILITIES
ELLINGTON CAPITAL
EMERA MAINE
EMWD - EASTERN MUNICIPAL WATER
ENDURANCE AMERICAN INSURANCE COMPANY
ENGIE RESOURCES
ENTERGY ARKANSAS
ENTERGY ARKANSAS, INC.
ENTERGY GULF STATES LOUISIANA
ENTERGY GULF STATES LOUISIANA, LLC
ENTERGY LOUISIANA
ENTERGY LOUISIANA, LLC
ENTERGY MISSISSIPPI
ENTERGY MISSISSIPPI, INC.
ENTERGY TEXAS
ENVIRONMENTAL PROTECTION AGENCY

ERNST & YOUNG LLP
ESQUIRE DEPOSITION SOLUTIONS
ESTRELLA LLC
EUGENE WATER & ELECTRIC BOARD
EVERCORE INC.
EVEREST INDEMNITY INSURANCE COMPANY
EVEREST NATIONAL INSURANCE CO
EVEREST RE GROUP
EVEREST REINSURANCE GROUP
EVERGY KANSAS CENTRAL INC
EVERGY METRO INC
EVERSOURCE CT ELECTRIC
EVERSOURCE CT GAS
EVERSOURCE NH
EVERSOURCE NSTAR
EVERSOURCE WESTERN MASS ELEC
EXCEL TRUST, LP
F T APPAREL LLC
FACEBOOK INC
FACTORY MUTUAL INSURANCE CO.
FAIRFAX COUNTY TAX COLLECTOR
FAIRPOINT COMMUNICATIONS INC
FANATICS INC
FANATICS LICENSED SPORTS GROUP
FASHION SQUARE MALL REALTY LLC
FEDERAL INSURANCE COMPANY
FEIL ORGANIZATION
FENTY BEAUTY LLC
FERNANDEZ, ANTONIO
FERNWOOD FOUNDATION FUND LLC
FERRELLGAS-DENVER
FIDELIS REALTY PARTNERS
FIDELITY
FIFTH THIRD BANK
FILA USA INC
FIREMAN'S FUND
FIRST BANK AND TRUST
FIRST COMMERCIAL BANK
FIRST COMMUNITY BANK
FIRST INSIGHT INC
FIRST MIDWEST BANK
FIRST PACIFIC
FISHER & PHILLIPS LLP

FLIPP CORPORATION
FLORIDA CITY GAS
FLORIDA DEPARTMENT OF REVENUE
FLORIDA DIVISION OF WORKFORCE SERVICES
FLORIDA POWER & LIGHT COMPANY
FLORIDA PUBLIC UTILITIES
FLORIDA SELF-INSURERS GUARANTY ASSOCIATION, INC.
FLYNN ENTERPRISES LLC
FMGLOBAL
FOLEY & LARDNER LLP
FORT BEND COUNTY LEVEE DISTRICT #2 (FORT BEND)
FORT WORTH WATER DEPT
FORTRESS INVESTMENT GROUP, LLC
FOUNDRY COMMERCIAL
FRAGOMEN DEL REY BERNSEN &
FREDERICK COUNTY MARYLAND
FRONTIER
FS GLOBAL
FULTON COUNTY FINANCE DEPT.
FULTON COUNTY TAX COMMISSIONER
G III LEATHER FASHIONS INC
GAINESVILLE REGIONAL UTILITIES
GARDA CL SOUTHWEST INC CO 130
GCI
GEMINI / JLL
GEORGIA DEPARTMENT OF LABOR
GEORGIA DEPARTMENT OF REVENUE
GEORGIA POWER
GEORGIA POWER COMPANY
GEORGIA SALES
GEORGIA SELF-INSURERS GUARANTY TRUST FUND
GGP-FOUR SEASONS LP
GIBSON DUNN & CRUTCHER LLP
GIC REAL ESTATE, INC.
GOLDEN STATE WATER
GOLDENTREE ASSET MANAGEMENT LP
GOLDENTREE LOAN MANAGEMENT US CLO 3, LTD.
GOLDENTREE LOAN OPPORTUNITIES IX, LIMITED
GOLDMAN SACHS
GOLDMAN SACHS & CO. LLC
GOOGLE INC
GORDON BROTHERS GROUP LLC
GOVERNMENT OF PUERTO RICO, TREASURY DEPT.

GRANDE COMMUNICATIONS NETWORK
GRANITE STATE INSURANCE COMPANY
GRANITE TELECOMMUNICATIONS
GRANTHAM MAYO VAN OTTERLOO
GREAT AMERICAN GROUP, LLC
GREAT AMERICAN INSURANCE COMPANY
GREAT AMERICAN INSURANCE GROUP
GREAT AMERICAN OF NY
GREAT EASTERN ENERGY
GREENBERG TRAURIG LLP
GREENWICH INSURANCE COMPANY
GREGORY GREENFIELD & ASSOCS
GRUBB & ELLIS
GSO CAPITAL PARTNERS LP
GUIDEPOINT GLOBAL LLC
GULF POWER
GULF POWER COMPANY
H/2 CREDIT MANAGER LP
HAGGAR CLOTHING CO
HALLMARK SPECIALTY
HALLMARK SPECIALTY INSURANCE COMPANY
HALO BRANDED SOLUTIONS INC
HAMILTON COUNTY ASSESSOR
HAMILTON RE
HAMILTON RE.
HAMPTON CITY TAX COLLECTOR
HANES KNITWEAR
HANESBRANDS INC
HANSAE CO., LTD.
HARFORD COUNTY MARYLAND
HARFORD COUNTY TAX COLLECTOR
HARRIS CO MUD #285
HARRIS COUNTY APPRAISER
HARRIS COUNTY MUD #285 (HARRIS)
HARRIS COUNTY MUD #63
HARRIS COUNTY MUD #63 (HARRIS)
HARRIS COUNTY TAX ASSESSOR-COLLECTOR
HARTER SECREST & EMERY LLP
HARTFORD FINANCIAL PRODUCTS
HASBRO INTERNATIONAL TRADING B.V.
HAWAII DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS
HAWAII DEPARTMENT OF TAXATION
HAZARD

HB USA HOLDINGS INC
HDFC BANK, LTD.
HEALTH EQUITY
HELEN OF TROY LP
HEMPFIELD TWP COLLECTOR (WESTMORELAND)
HEMPSTEAD TOWN TAX COLLECTOR (NASSAU)
HENNEPIN COUNTY TAX COLLECTOR
HENRICO COUNTY TAX COLLECTOR
HFC PRESTIGE PRODUCTS INC
HILLSBOROUGH COUNTY TAX COLLECTOR
HINES INTERESTS
HISCOX
HONG KONG TELECOMMUNICATIONS (HKT) LIMITED
HORIZON
HOTCHKISS & WILEY
HOULIHAN LOKEY CAPITAL, INC.
HOULIHAN LOKEY, INC.
HOUSTON COUNTY TAX COLLECTOR
HOWARD COUNTY TAX COLLECTOR
HP INC
HRC ADVISORY LP
HSBC
HUGHES NETWORK SYSTEMS LLC
HUGHES, JAMES
HUMANA
HUNTINGTON NATIONAL BANK
HUNTON ANDREWS KURTH LLP
HYATT GROUP LEGAL
HYUNDAI MERCHANT MARINE
IBM WATSON HEALTH
ICANN
IDAHO DEPARTMENT OF LABOR
IDAHO POWER
IDAHO STATE TAX COMMISSION
ILLINOIS AMERICAN WATER
ILLINOIS DEPARTMENT OF LABOR
ILLINOIS DEPARTMENT OF REVENUE
ILLINOIS NATIONAL INSURANCE CO
ILLINOIS NATIONAL UNION INSURANCE CO.
ILLINOIS RETAIL MERCHANTS ASSOC
IMPERIAL IRRIGATION
INDEPENDENCE
INDIANA AMERICAN WATER



INDIANA DEPARTMENT OF LABOR
INDIANA DEPARTMENT OF REVENUE
INDIANAPOLIS POWER & LIGHT
INDUSTRIAL COMMISSION OF ARIZONA
INDUSTRIAL COMMISSION OF ARIZONA
INFOSYS LIMITED
INLAND REAL ESTATE ACQUISITION CORP
INSURANCE DIVISION OF IOWA
INTEGRYS NJ SOLAR LLC
INTERMOUNTAIN GAS CO
INTERSTATE GAS SUPPLY CO
INT'L BUSINESS MACHINES CORP
INTL PAPER CO &
INVENTRUST PROPERTIES
INVENTUS LLC
INVESCO
IOWA AMERICAN WATER
IOWA DEPARTMENT OF REVENUE AND FINANCE
IOWA LABOR SERVICES DIVISION
IRC
IRS INSOLVENCY SECTION
IRVING OIL CORPORATION
J B HUNT TRANSPORT INC
J.P. MORGAN SECURITIES, LLC
JACKSON ENERGY AUTHORITY
JACKSON PURCHASE ENERGY CORP.
JACKSON WALKER LLP
JCP&L (FORMERLY GPU)
JEA - JACKSONVILLE ELECTRIC
JEFFERIES
JINTEX INTERNATIONAL HOLDING
JLL
JOHNSON CONTROLS SECURITY SOLUTIONS LLC
JONES WALKER LLP
JONES, W. PAUL
JORDACHE ENTERPRISES INC
JP MORGAN
JPMORGAN
JPMORGAN
JPMORGAN CHASE BANK, N.A
K.C. BOARD of PUBLIC UTILITIES
KANAWHA COUNTY TAX COLLECTOR
KANE

KANSAS DEPARTMENT OF LABOR
KANSAS DEPARTMENT OF REVENUE
KANSAS GAS SERVICE
KASPER GROUP LLC
KATTEN MUCHIN ROSENMAN LLP
KDP
KELLEY DRYE & WARREN LLP
KENDO HOLDINGS INC
KENERGY CORP
KENNEBEC WATER DISTRICT
KENTUCKY AMERICAN WATER
KENTUCKY LABOR CABINET
KENTUCKY REVENUE CABINET
KENTUCKY UTILITIES CO
KEY BANK
KGI
KILN (UK)
KILN SYND 510
KILPATRICK TOWNSEND & STOCKTON
KIMCO CORP.
KIMCO REALTY CORPORATION
KING COUNTY TAX COLLECTOR
KIRKLAND & ELLIS LLP
KITE DEVELOPMENT
KITE REALTY GROUP TRUST
KKR
KKR CREDIT ADVISORS (US) LLC
KONE INC
KONE, INC.
KORN FERRY US
KPMG
KPMG TASEER HADI & CO.
KRAUSZ
KUSHNER COMPANIES
LA COUNTY WATERWORKS
LA DWP MUNICIPAL SERVICES
LACLEDE GAS COMPANY
LAND N SEA INC
LANSING MALL ASSOCIATES
LAZARD
LECLAIRRYAN A PROFESSIONAL CORP
LEGILITY LLC
LEVEL 3 FINANCING INC

LEVI STRAUSS & CO JEANSWEAR
LEXINGTON REALTY
LIBERTY DISTRIBUTION CO LLC
LIBERTY MUTUAL
LIBERTY MUTUAL (SURETY)
LIBERTY POWER HOLDINGS LLC
LIBERTY UTILITIES
LIBERTY UTILITIES - EMPIRE DIS
LIBERTY UTILITIES GEORGIA
LIBERTY UTILITIES MIDSTATES
LIBERTY UTILITIES NH
LIFETOUCH
LIFETOUCH PORTRAIT STUDIOS, INC.
LINCOLN SQUARE
LITTLEJOHN OPPORTUNITIES MASTER FUND, L.P.
LLOYDS OF LONDON
LOCKTON COMPANIES LLC
LOOMIS SAYLES
LOS ANGELES COUNTY TAX COLLECTOR
LOUISIANA DEPARTMENT OF REVENUE
LOUISIANA WORKFORCE COMMISSION
LOUISVILLE GAS & ELECTRIC CO
LOUISVILLE WATER COMPANY
LOWES
LUCAS, WONIA Y
LUXOR CAPITAL GROUP, LP
LYCOMING COUNTY WATER & SEWER AUTHORITY
LYNN PINKER COX & HURST LLP
MACERICH
MACY'S, INC.
MAD ENGINE INC
MADISON MARQUETTE REALTY SERVICES
MAERSK A/S
MAGELLAN HEALTH CARE, INC.
MAIDENFORM INC -AFF
MAINE DEPARTMENT OF LABOR
MAINE REVENUE SERVICES
MAINLINE INFORMATION SYSTEMS INC
MAKE UP FOR EVER LLC
MARATHON
MARICOPA COUNTY TREASURER
MARKEL AMERICAN INSURANCE COMPANY
MARKEL ASSURANCE

MARKEL BERMUDA LIMITED
MARKETING INNOVATORS INTL INC
MARYLAND DEPARTMENT OF LABOR, LICENSING AND REGULATION
MARYLAND STATE ASSESSOR
MARYLAND STATE COMPTROLLER
MASSACHUSETTS DEPARTMENT OF REVENUE
MASSACHUSETTS EXECUTIVE OFFICE OF LABOR & WORKFORCE DEVELOPMENT
MASSACHUSETTS FAIR LABOR DIVISION, OFFICE OF THE ATTORNEY GENERAL
MCI A VERIZON COMPANY
MCKINLEY, INC.
MCKINSEY & CO INC
MCKINSEY & COMPANY
MECKLENBURG COUNTY TAX COLLECTOR
MEMPHIS CITY TAX COLLECTOR
MERCER
MERCER HUMAN RESOURCE
MERIDIAN MALL
MERRILL COMMUNICATIONS LLC
METLIFE
MIAMI-DADE COUNTY TAX COLLECTOR
MIAMI-DADE WATER AND SWR DEPT
MICHIGAN DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS (LARA)
MICHIGAN DEPARTMENT OF TREASURY
MICHIGAN GAS UTILITIES
MICROLIFE/BIDDEFORD BLANKETS
MICROSOFT CORPORATION
MID-AMERICA APARTMENTS, L.P.
MID-AMERICA MGMT.
MIDAMERICAN ENERGY COMPANY
MIDDLE TENNESSEE ELECTRIC
MIDEB NOMINEES
MIDOCEAN PARTNERS
MIDWEST ENERGY INC.
MILBANK LLP
MILK MAKEUP LLC
MILLENNIUM CO., LTD.
MINNESOTA DEPARTMENT OF LABOR AND INDUSTRY
MINNESOTA DEPARTMENT OF REVENUE
MINNESOTA ENERGY RESOURCES
MISSISSIPPI DEPARTMENT OF EMPLOYMENT SECURITY
MISSISSIPPI POWER
MISSISSIPPI POWER COMPANY
MISSISSIPPI TAX COMMISSION

MISSOURI ATTORNEY GENERAL
MISSOURI DEPARTMENT OF REVENUE
MISSOURI GAS ENERGY
MISSOURI LABOR AND INDUSTRIAL RELATIONS COMMISSION
MITCHELL SILBERBERG&KNUPP LLP
MODA LLC
MONEY MEDIA INC
MONTANA DAKOTA UTILITIES
MONTANA DEPARTMENT OF LABOR AND INDUSTRY
MONTANA DEPARTMENT OF REVENUE
MONTGOMERY COSCIA GREILICH LLP
MONTGOMERY MCCracken WALKER &
MOODYS ANALYTICS INC
MOORE CAPITAL
MORGAN LEWIS AND BOCKIUS LLP
MORGUARD
MORNINGSTAR DEFENSIVE BOND FUND
MORRIS NICHOLS ARSHT & TUNNELL
MORRISON AND FOERSTER LLP
MORROW SODALI LLC
MOTION PICTURE INDUSTRY HEALTH PLAN (ACTIVE)
MOTION PICTURE INDUSTRY HEALTH PLAN (RETIREE)
MOTION PICTURE INDUSTRY INDIVIDUAL ACCOUNT PLAN
MSD CREDIT OPPORTUNITY MASTER FUND, L.P.
MUNICH RE
MURFREESBORO CITY TAX COLLECTOR
MURFREESBORO ELECTRIC DEPARTMENT
MURFREESBORO ELECTRIC DEPT
MURFREESBORO WATER & SEWER DEP
MUST WORLD DMCC
NAMDAR
NARS COSMETICS
NASHVILLE ELECTRIC SERVICE
NASSAU COUNTY ASSESSOR
NATIONAL FUEL
NATIONAL GRID
NATIONAL GRID - MELLVILLE
NATIONAL GRID OF NY
NATIONAL GRID-MASSACHUSETTS
NATIONAL GRID-RHODE ISLAND
NATIONAL UNION FIRE INSURANCE
NATIONAL UNION FIRE INSURANCE COMPANY OF PITTSBURGH, PA
NAVAJO COUNTY TREASURER

NAVEX GLOBAL INC
NEBRASKA DEPARTMENT OF LABOR
NEBRASKA PUBLIC POWER DISTRICT
NEBRASKA DEPARTMENT OF REVENUE
NEVADA DEPARTMENT OF BUSINESS AND INDUSTRY
NEVADA POWER COMPANY DBA NV ENERGY
NEVADA DEPARTMENT OF TAXATION
NEW BALANCE ATHLETIC SHOE INC
NEW BRAUNFELS UTILITIES
NEW ENERGY TECHNOLOGY INC
NEW HAMPSHIRE DEPARTMENT OF LABOR
NEW HAMPSHIRE DEPARTMENT OF REVENUE - ADMINISTRATION UNIT
NEW HAMPSHIRE INS CO
NEW JERSEY DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
NEW JERSEY DEPARTMENT OF TREASURY
NEW MEXICO DEPARTMENT OF TAXATION AND REVENUE
NEW MEXICO DEPARTMENT OF WORK FORCE SOLUTIONS
NEW YORK CITY TAX COLLECTOR (NEW YORK)
NEW YORK DEPARTMENT OF LABOR
NEW YORK DEPARTMENT OF TAXATION & FINANCE
NEWNAN UTILITIES
NEWPORT NEWS WATERWORKS
NIKE INC
NINA FOOTWEAR CORPORATION
NIPSCO
NOMURA CORPORATE FUNDING AMERICAS, LLC
NORTH AMERICAN SPECIALTY INSURANCE COMPANY
NORTH CAROLINA DEPARTMENT OF LABOR
NORTH CAROLINA DEPARTMENT OF REVENUE
NORTH DAKOTA DEPARTMENT OF LABOR
NORTH DAKOTA STATE TAX DEPARTMENT
NORTH SHORE GAS
NORTHERN TRUST
NORTHWESTERN ENERGY
NORTHWOOD S/C LTD.
NTT DATA
NV ENERGY NORTH
NV ENERGY SOUTH
NYC WATER BOARD
NYSEG
OAKWOOD HILLS MALL, LLC
OCEAN NETWORK EXPRESS PTE LTD
OCH-ZIFF CAPITAL INVESTMENTS, LLC

OFFICES OF THE UNITED STATES ATTORNEYS
OGLETREE DEAKINS NASH SMOAK
OHIO COUNTY PUBLIC SERVICE
OHIO DEPARTMENT OF COMMERCE
OHIO DEPARTMENT OF TAXATION
OHIO GAS COMPANY
OKLAHOMA DEPARTMENT OF LABOR
OKLAHOMA TAX COMMISSION
OLE HENRIKSEN OF DENMARK INC
OMAHA PUBLIC POWER DISTRICT
OMD USA LLC
ONEILL & BORGES
ORACLE AMERICA INC
ORACLE CREDIT CORPORATION
ORANGE & ROCKLAND UTILITIES
ORANGE COUNTY TAX COLLECTOR
OREGON BUREAU OF LABOR AND INDUSTRIES
OREGON DEPARTMENT OF REVENUE
ORLANDO UTILITIES COMMISSION
OTTERTAIL POWER CO
OWENS, B. CRAIG
OXFORD MALL, LLC
PACIFIC ALLIANCE USA INC
PACIFIC GAS AND ELECTRIC COMPANY
PACIFIC POWER
PACIFIC RESOURCES
PACIFIC RETAIL CAPITAL PARTNERS
PAKISTAN TELECOMMUNICATION COMPANY LIMITED
PALM BEACH COUNTY TAX COLLECTOR
PALOMA PARTNERS MANAGEMENT COMPANY
PAR-FOUR
PARTNERCOMM
PASADENA ISD TAX OFFICE
PASSCO
PAUL WEISS RIFKIND WHARTON &
PBG (PREMIER)
PCCW
PENELEC
PENNSYLVANIA DEPARTMENT OF LABOR AND INDUSTRY
PENNSYLVANIA DEPARTMENT OF REVENUE
PENSION BENEFIT GUARANTY CORPORATION
PEOPLES GAS
PEOPLES NATURAL GAS

PEOPLE'S UNITED BANK
PEPCO
PG&E - CA
PHILADELPHIA GAS WORKS
PHILLIPS EDISON STRATEGIC INVESTMENT FUND II
PIEDMONT NATURAL GAS
PIMCO
PINELLAS COUNTY TAX COLLECTOR
PINTEREST INC
PLANS, A METLIFE COMPANY"
PLATINUM EQUITY ADVISORS
PNC BANK
PNM
POLITICO LLC
POLSINELLI PC
PORTFOLIO MEDIA INC
PORTLAND GENERAL ELEC - OR
PORTLAND GENERAL ELECTRIC
POTOMAC ELECTRIC POWER COMPANY
POTTER ANDERSON & CORROON LLP
PPL ELECTRIC UTILITIES
PR CAPITAL CITY LTD PTNSHIP
PR FINANCING LP
PREIT
PREIT SERVICES LLC
PREMIERE CONFERENCING (HK) LIMITED
PRESTIGE PROPERTIES
PRICE WATERHOUSE COOPERS LLP
PRIME CLERK LLC
PRINCE WILLIAM COUNTY TAX COLLECTOR
PRINCETON EXCESS & SURPLUS LINES INSURANCE CO.
PROGRESS ENERGY FLORIDA, INC.
PROSKAUER ROSE LLP
PRUDENTIAL INS. CO.
PSE&G
PSE&G LONG ISLAND (LIPA)
PUBLIC SERVICE COMPANY OF NORTH CAROLINA, INC
PUERTO RICO DEPARTMENT OF THE TREASURY
PUERTO RICO ELECTRIC POWER AUTHORITY
PUERTO RICO ELECTRIC POWER AUTHORITY
PUERTO RICO TELEPHONE CORP
PUGET SOUND ENERGY
PUIG USA



PULLMAN & COMLEY LLC
PUMA NORTH AMERICA INC
PYRAMID
QIC
QUAD GRAPHICS INC
QUAD GRAPHICS INC
QUINN EMANUEL URQUHART & SULLIVAN, LLP
RAMCO
RAMSEY COUNTY TAX COLLECTOR
RECEIVERSHIP / CBL
RECEIVERSHIP / SPINOSA
RED DEVELOPMENT, LLC
REGIONS BANK
RETAIL SERVICES WIS CORP
RHODE ISLAND DEPARTMENT OF LABOR AND TRAINING
RHODE ISLAND DEPARTMENT OF REVENUE
RIALTO
RICHARD E. JACOBS GROUP
RICHARDS LAYTON & FINGER
RICHLINE GROUP INC DBA
RICHMOND CITY TAX COLLECTOR
RIO CAN REAL ESTATE INVESTMENT TRUST
RIO CAN REAL ESTATE INVESTMENT TRUST
RIVER OAKS PROPERTIES, LTD
RIVERSIDE COUNTY TAX COLLECTOR
RLI INSURANCE COMPANY
ROBERTS, JEFFREY
ROBI AXIATA LIMITED
ROCKINGHAM CITY TAX COLLECTOR
ROSETTI HANDBAGS & ACCESSORIES
ROTHY'S INC.
RT SPECIALTY
RUMPKE
RURAL KING
SACRAMENTO COUNTY TAX COLLECTOR
SACRAMENTO COUNTY UTILITIES
SACRAMENTO SUBURBAN WATER DIST
SAG-AFTRA HEALTH FUND
SAINT LOUIS COUNTY TAX COLLECTOR
SAINT TAMMANY PARISH TAX COLLECTOR
SALT RIVER PROJECT AGRICULTURE & POWER DIST.
SAMSONITE LLC
SAMSUNG C&T AMERICA INC

SAN ANTONIO WATER SYSTEMS
SAN BERNARDINO COUNTY TAX COLLECTOR
SAN DIEGO COUNTY TAX COLLECTOR
SAN DIEGO GAS & ELEC
SAN DIEGO GAS & ELECTRIC
SAN DIEGO GAS & ELECTRIC COMPANY
SAN JOAQUIN COUNTY TAX COLLECTOR
SAN MATEO COUNTY TAX COLLECTOR
SANTA CLARA COUNTY TAX COLLECTOR
SANTEE COOPER
SAPIENT CORPORATION
SARASOTA COUNTY PUBLIC UTILITY
SARASOTA COUNTY TAX COLLECTOR
SAS INSTITUTE INC
SCHINDLER ELEVATOR CORP
SCHNEIDER NATIONAL INC
SCULPTOR CAPITAL HOLDING CORPORATION
SCULPTOR CAPITAL HOLDING II LLC
SCULPTOR CAPITAL II LP
SCULPTOR CAPITAL INVESTMENTS, LLC
SCULPTOR CAPITAL LP
SCULPTOR CLO MANAGEMENT LLC
SCULPTOR CREDIT OPPORTUNITIES MASTER FUND, LTD.
SCULPTOR ENHANCED MASTER FUND, LTD.
SCULPTOR GC OPPORTUNITIES MASTER FUND, LTD.
SCULPTOR LOAN MANAGEMENT LLC
SCULPTOR LOAN MANAGEMENT LP
SCULPTOR MASTER FUND, LTD.
SCULPTOR SC II, LP
SCULPTOR SPECIAL MASTER FUND, LTD.
SEALY MATTRESS CO
SECURITAS SECURITY SVCS INC
SECURITY NATIONAL
SEDGWICK
SEIX
SEMINOLE COUNTY TAX COLLECTOR
SEMINOLE ENERGY SERVICES LLC
SENSIO INC
SEPHORA USA INC
SEPHORA USA INC.
SERTA INC
SEYFARTH SHAW LLP
SFI FORD CITY CHICAGO LLC

SGG INC
SHANGHAI SUNWIN INDUSTRY GROUP CO
SHAPIRO GROUP
SHARKNINJA SALES COMPANY
SHAW INDUSTRIES INC
SHELBY COUNTY TAX COLLECTOR
SHELL ENERGY NORTH AMERICA US
SHEPPARD MULLIN RICHTER
SHINHAN BANK
SHISEIDO AMERICAS CORPORATION
SIEMENS
SIGMA TECHNOLOGY SOLUTIONS INC
SIGMA-BYTE COMPUTERS PVT. LTD.
SILVER POINT CAPITAL, L.P.
SILVERPOINT
SIMA
SIMON
SIMON PROPERTIES
SITE CENTERS CORP.
SIXTH STREET PARTNERS, LLC
SK BROADBAND
SKADDEN ARPS SLATE MEAGHER
SKECHERS USA INC
SMART & BIGGAR
SNOHOMISH COUNTY PUD
SNOHOMISH COUNTY TAX COLLECTOR
SO CAL ED
SO CAL GAS
SOFTWARE ONE INC
SOLAR STAR CALIFORNIA II LLC
SOMPO INTERNATIONAL
SOURCE CAPITAL, INC.
SOUTH CAROLINA DEPARTMENT OF LABOR, LICENSING & REGULATIONS
SOUTH CAROLINA DEPARTMENT OF REVENUE
SOUTH CAROLINA ELECTRIC & GAS COMPANY
SOUTH CAROLINA PUBLIC SERVICE AUTHORITY (SANTEE COOPER)
SOUTH CAROLINA RESIDENTIAL BUILDERS COMMISSION
SOUTH DAKOTA DEPARTMENT OF LABOR AND REGULATION
SOUTH DAKOTA DEPARTMENT OF REVENUE
SOUTH JERSEY GAS CO
SOUTHERN CALIFORNIA EDISON
SOUTHERN CALIFORNIA EDISON COMPANY
SOUTHERN CONNECTICUT GAS (SCG)

SOUTHERN MARYLAND ELECTRIC CO
SOUTHGATE MALL ASSOC. (MISSOULA, MT)
SOUTHWEST GAS CORPORATION
SOUTHWESTERN ELECTRIC POWER
SPIRE
SPRAGUE OPERATING RESOURCES
SPRINGS WINDOW FASHIONS LLC
SPRINT
SPRINT SPECTRUM LP
SPRUSON & FERGUSON
SRP
STAFFMARK INVESTMENT, LLC
STARSTONE SPECIALTY INSURANCE COMPANY
STARWOOD
STATE OF ALABAMA ATTORNEY GENERAL
STATE OF ALABAMA CONSUMER PROTECTION DIVISION
STATE OF ALABAMA DEPARTMENT OF ENVIRONMENTAL MANAGEMENT
STATE OF ALABAMA UNCLAIMED PROPERTY DIVISION
STATE OF ALASKA ATTORNEY GENERAL
STATE OF ALASKA CONSUMER PROTECTION UNIT
STATE OF ALASKA DEPARTMENT OF ENVIRONMENTAL CONSERVATION
STATE OF ALASKA UNCLAIMED PROPERTY DIVISION
STATE OF ARIZONA ATTORNEY GENERAL
STATE OF ARIZONA CONSUMER INFORMATION AND COMPLAINTS
STATE OF ARIZONA DEPARTMENT OF ENVIRONMENTAL QUALITY (DEQ)
STATE OF ARIZONA UNCLAIMED PROPERTY DIVISION
STATE OF ARKANSAS ATTORNEY GENERAL
STATE OF ARKANSAS CONSUMER PROTECTION DIVISION
STATE OF ARKANSAS DEPARTMENT OF ENVIRONMENTAL QUALITY (ADEQ)
STATE OF ARKANSAS UNCLAIMED PROPERTY DIVISION
STATE OF CALIFORNIA ATTORNEY GENERAL
STATE OF CALIFORNIA CONSUMER INFORMATION DIVISION
STATE OF CALIFORNIA ENVIRONMENTAL PROTECTION AGENCY (EPA)
STATE OF CALIFORNIA UNCLAIMED PROPERTY DIVISION
STATE OF CALIFORNIA.
STATE OF COLORADO ATTORNEY GENERAL
STATE OF COLORADO CONSUMER PROTECTION SECTION
STATE OF COLORADO DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT (CDPHE)
STATE OF COLORADO UNCLAIMED PROPERTY DIVISION
STATE OF CONNECTICUT ATTORNEY GENERAL
STATE OF CONNECTICUT CONSUMER PROTECTION DIVISION
STATE OF CONNECTICUT DEPARTMENT OF ENERGY AND ENVIRONMENTAL PROTECTION (DEEP)
STATE OF CONNECTICUT UNCLAIMED PROPERTY DIVISION

STATE OF DELAWARE ATTORNEY GENERAL
STATE OF DELAWARE CONSUMER PROTECTION DIVISION
STATE OF DELAWARE DEPARTMENT OF NATURAL RESOURCES & ENVIRONMENTAL CONTROL (DNREC ONLINE)
STATE OF DELAWARE UNCLAIMED PROPERTY DIVISION
STATE OF DEPARTMENT OF ENVIRONMENTAL & CONSERVATION
STATE OF DEPARTMENT OF ENVIRONMENTAL CONSERVATION
STATE OF DEPARTMENT OF ENVIRONMENTAL PROTECTION
STATE OF DEPARTMENT OF ENVIRONMENTAL QUALITY
STATE OF ENVIRONMENTAL PROTECTION AGENCY
STATE OF FLORIDA ATTORNEY GENERAL
STATE OF FLORIDA CONSUMER PROTECTION DIVISION
STATE OF FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION (DEP)
STATE OF FLORIDA UNCLAIMED PROPERTY BUREAU
STATE OF GEORGIA ATTORNEY GENERAL
STATE OF GEORGIA CONSUMER PROTECTION DIVISION
STATE OF GEORGIA DEPARTMENT OF NATURAL RESOURCES (DNR)
STATE OF GEORGIA UNCLAIMED PROPERTY DIVISION
STATE OF HAWAII ATTORNEY GENERAL
STATE OF HAWAII CONSUMER PROTECTION DIVISION
STATE OF HAWAII DEPARTMENT OF HEALTH (DOH)
STATE OF HAWAII UNCLAIMED PROPERTY DIVISION
STATE OF IDAHO ATTORNEY GENERAL
STATE OF IDAHO CONSUMER PROTECTION DIVISION
STATE OF IDAHO DEPARTMENT OF ENVIRONMENTAL QUALITY (DEQ)
STATE OF IDAHO UNCLAIMED PROPERTY PROGRAM
STATE OF ILLINOIS
STATE OF ILLINOIS ATTORNEY GENERAL
STATE OF ILLINOIS CONSUMER FRAUD BUREAU
STATE OF ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
STATE OF ILLINOIS UNCLAIMED PROPERTY DIVISION
STATE OF INDIANA ATTORNEY GENERAL
STATE OF INDIANA CONSUMER PROTECTION DIVISION
STATE OF INDIANA DEPARTMENT OF ENVIRONMENTAL MANAGEMENT (IDEM)
STATE OF INDIANA UNCLAIMED PROPERTY DIVISION
STATE OF IOWA ATTORNEY GENERAL
STATE OF IOWA CONSUMER PROTECTION DIVISION
STATE OF IOWA DEPARTMENT OF NATURAL RESOURCES (DNR)
STATE OF IOWA UNCLAIMED PROPERTY DIVISION
STATE OF KANSAS
STATE OF KANSAS ATTORNEY GENERAL
STATE OF KANSAS CONSUMER PROTECTION DIVISION
STATE OF KANSAS DEPARTMENT OF HEALTH AND ENVIRONMENT (DHE)

STATE OF KANSAS UNCLAIMED PROPERTY DIVISION
STATE OF KENTUCKY ATTORNEY GENERAL
STATE OF KENTUCKY CONSUMER PROTECTION DIVISION
STATE OF KENTUCKY ENERGY AND ENVIRONMENT CABINET
STATE OF KENTUCKY UNCLAIMED PROPERTY DIVISION
STATE OF LOUISIANA ATTORNEY GENERAL
STATE OF LOUISIANA CONSUMER PROTECTION SECTION
STATE OF LOUISIANA DEPARTMENT OF ENVIRONMENTAL QUALITY (DEQ)
STATE OF LOUISIANA UNCLAIMED PROPERTY DIVISION
STATE OF MAINE
STATE OF MAINE ATTORNEY GENERAL
STATE OF MAINE CONSUMER PROTECTION DIVISION
STATE OF MAINE DEPARTMENT OF ENVIRONMENTAL PROTECTION (DEP)
STATE OF MAINE UNCLAIMED PROPERTY DIVISION
STATE OF MARYLAND
STATE OF MARYLAND ATTORNEY GENERAL
STATE OF MARYLAND CONSUMER PROTECTION DIVISION
STATE OF MARYLAND DEPARTMENT OF THE ENVIRONMENT (MDE)
STATE OF MARYLAND UNCLAIMED PROPERTY UNIT
STATE OF MASSACHUSETTS ATTORNEY GENERAL
STATE OF MASSACHUSETTS CONSUMER PROTECTION DIVISION
STATE OF MASSACHUSETTS DEPARTMENT OF ENVIRONMENTAL PROTECTION (DEP)
STATE OF MASSACHUSETTS UNCLAIMED PROPERTY DIVISION
STATE OF MICHIGAN ATTORNEY GENERAL
STATE OF MICHIGAN CONSUMER PROTECTION DIVISION
STATE OF MICHIGAN DEPARTMENT OF ENVIRONMENTAL QUALITY (DEQ)
STATE OF MICHIGAN UNCLAIMED PROPERTY DIVISION
STATE OF MINNESOTA
STATE OF MINNESOTA ATTORNEY GENERAL
STATE OF MINNESOTA CONSUMER SERVICES DIVISION
STATE OF MINNESOTA POLLUTION CONTROL AGENCY (PCA)
STATE OF MINNESOTA UNCLAIMED PROPERTY PROGRAM
STATE OF MISSISSIPPI
STATE OF MISSISSIPPI ATTORNEY GENERAL
STATE OF MISSISSIPPI CONSUMER PROTECTION DIVISION
STATE OF MISSISSIPPI DEPARTMENT OF ENVIRONMENTAL QUALITY (DEQ)
STATE OF MISSISSIPPI UNCLAIMED PROPERTY DIVISION
STATE OF MISSOURI
STATE OF MISSOURI ATTORNEY GENERAL
STATE OF MISSOURI CONSUMER PROTECTION UNIT
STATE OF MISSOURI DEPARTMENT OF NATURAL RESOURCES (DNR)
STATE OF MISSOURI UNCLAIMED PROPERTY SECTION
STATE OF MONTANA

STATE OF MONTANA ATTORNEY GENERAL
STATE OF MONTANA DEPARTMENT OF ENVIRONMENTAL QUALITY (DEQ)
STATE OF MONTANA OFFICE OF CONSUMER PROTECTION
STATE OF MONTANA UNCLAIMED PROPERTY DIVISION
STATE OF N.C. DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES
STATE OF NEBRASKA
STATE OF NEBRASKA ATTORNEY GENERAL
STATE OF NEBRASKA CONSUMER PROTECTION DIVISION
STATE OF NEBRASKA DEPARTMENT OF ENVIRONMENTAL QUALITY (NDEQ)
STATE OF NEBRASKA UNCLAIMED PROPERTY DIVISION
STATE OF NEVADA
STATE OF NEVADA ATTORNEY GENERAL
STATE OF NEVADA CONSUMER PROTECTION DIVISION
STATE OF NEVADA DEPARTMENT OF CONSERVATION AND NATURAL RESOURCES (DEP)
STATE OF NEVADA UNCLAIMED PROPERTY DIVISION
STATE OF NEW HAMPSHIRE ATTORNEY GENERAL
STATE OF NEW HAMPSHIRE CONSUMER PROTECTION AND ANTITRUST BUREAU
STATE OF NEW HAMPSHIRE DEPARTMENT OF ENVIRONMENTAL SERVICES
STATE OF NEW HAMPSHIRE UNCLAIMED PROPERTY DIVISION
STATE OF NEW JERSEY ATTORNEY GENERAL
STATE OF NEW JERSEY CONSUMER AFFAIRS DIVISION
STATE OF NEW JERSEY UNCLAIMED PROPERTY DIVISION
STATE OF NEW MEXICO
STATE OF NEW MEXICO ATTORNEY GENERAL
STATE OF NEW MEXICO CONSUMER PROTECTION DIVISION
STATE OF NEW MEXICO ENVIRONMENT DEPARTMENT
STATE OF NEW MEXICO UNCLAIMED PROPERTY DIVISION
STATE OF NEW YORK ATTORNEY GENERAL
STATE OF NEW YORK CONSUMER PROTECTION DIVISION
STATE OF NEW YORK UNCLAIMED PROPERTY DIVISION
STATE OF NORTH CAROLINA
STATE OF NORTH CAROLINA ATTORNEY GENERAL
STATE OF NORTH CAROLINA CONSUMER PROTECTION DIVISION
STATE OF NORTH CAROLINA UNCLAIMED PROPERTY PROGRAM
STATE OF NORTH DAKOTA
STATE OF NORTH DAKOTA ATTORNEY GENERAL
STATE OF NORTH DAKOTA CONSUMER PROTECTION AND ANTITRUST DIVISION
STATE OF NORTH DAKOTA DEPARTMENT OF HEALTH
STATE OF NORTH DAKOTA UNCLAIMED PROPERTY DIVISION
STATE OF OHIO
STATE OF OHIO ATTORNEY GENERAL
STATE OF OHIO CONSUMER PROTECTION SECTION
STATE OF OHIO ENVIROMENTAL PROTECTION AGENCY

STATE OF OHIO UNCLAIMED PROPERTY DIVISION
STATE OF OKLAHOMA
STATE OF OKLAHOMA ATTORNEY GENERAL
STATE OF OKLAHOMA CONSUMER PROTECTION DIVISION
STATE OF OKLAHOMA DEPARTMENT OF ENVIRONMENTAL QUALITY
STATE OF OKLAHOMA UNCLAIMED PROPERTY DIVISION
STATE OF OREGON
STATE OF OREGON ATTORNEY GENERAL
STATE OF OREGON FINANCIAL FRAUD/CONSUMER PROTECTION SECTION
STATE OF OREGON UNCLAIMED PROPERTY DIVISION
STATE OF PENNSYLVANIA ATTORNEY GENERAL
STATE OF PENNSYLVANIA BUREAU OF CONSUMER PROTECTION
STATE OF PENNSYLVANIA DEPT OF ENVIRONMENTAL PROTECTION
STATE OF PENNSYLVANIA UNCLAIMED PROPERTY DIVISION
STATE OF PUERTO DRNA
STATE OF RHODE ISLAND
STATE OF RHODE ISLAND ATTORNEY GENERAL
STATE OF RHODE ISLAND CONSUMER PROTECTION UNIT
STATE OF RHODE ISLAND UNCLAIMED PROPERTY DIVISION
STATE OF SOUTH CAROLINA
STATE OF SOUTH CAROLINA ATTORNEY GENERAL
STATE OF SOUTH CAROLINA CONSUMER PROTECTION DIVISION
STATE OF SOUTH CAROLINA DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL
STATE OF SOUTH CAROLINA UNCLAIMED PROPERTY PROGRAM
STATE OF SOUTH DAKOTA ATTORNEY GENERAL
STATE OF SOUTH DAKOTA CONSUMER PROTECTION DIVISION
STATE OF SOUTH DAKOTA DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES
STATE OF SOUTH DAKOTA UNCLAIMED PROPERTY DIVISION
STATE OF STATE OF RHODE ISLAND DEPARTMENT OF ENVIRONMENTAL MANAGEMENT
STATE OF TENNESSEE
STATE OF TENNESSEE ATTORNEY GENERAL
STATE OF TENNESSEE CONSUMER AFFAIRS DIVISION
STATE OF TENNESSEE UNCLAIMED PROPERTY DIVISION
STATE OF TEXAS ATTORNEY GENERAL
STATE OF TEXAS COMMISSION ON ENVIRONMENTAL QUALITY
STATE OF TEXAS CONSUMER PROTECTION DIVISION
STATE OF TEXAS UNCLAIMED PROPERTY DIVISION
STATE OF UTAH ATTORNEY GENERAL
STATE OF UTAH CONSUMER PROTECTION DIVISION
STATE OF UTAH DEPARTMENT OF ENVIRONMENTAL QUALITY
STATE OF UTAH UNCLAIMED PROPERTY DIVISION
STATE OF VERMONT ATTORNEY GENERAL
STATE OF VERMONT CONSUMER PROTECTION DIVISION



STATE OF VERMONT DEPT. OF ENVIROMENTAL CONSERVATION COMMISSIONER'S OFFICE
STATE OF VERMONT UNCLAIMED PROPERTY DIVISION
STATE OF VIRGINIA
STATE OF VIRGINIA ATTORNEY GENERAL
STATE OF VIRGINIA CONSUMER PROTECTION SECTION
STATE OF VIRGINIA DEPARTMENT ENVIRONMENT QUALITY
STATE OF VIRGINIA UNCLAIMED PROPERTY DIVISION
STATE OF WASHINGTON
STATE OF WASHINGTON ATTORNEY GENERAL
STATE OF WASHINGTON CONSUMER PROTECTION DIVISION
STATE OF WASHINGTON OFFICE OF THE ATTORNEY GENERAL
STATE OF WASHINGTON STATE DEPARTMENT OF ECOLOGY
STATE OF WASHINGTON UNCLAIMED PROPERTY SECTION
STATE OF WEST VIRGINIA ATTORNEY GENERAL
STATE OF WEST VIRGINIA CONSUMER PROTECTION DIVISION
STATE OF WEST VIRGINIA UNCLAIMED PROPERTY DIVISION
STATE OF WISCONSIN
STATE OF WISCONSIN ATTORNEY GENERAL
STATE OF WISCONSIN CONSUMER BUREAU OF CONSUMER PROTECTION
STATE OF WISCONSIN DEPT. OF NATURAL RESOURCES
STATE OF WISCONSIN UNCLAIMED PROPERTY UNIT
STATE OF WV DEPARTMENT OF ENVIROMENTAL PROTECTION
STATE OF WYOMING ATTORNEY GENERAL
STATE OF WYOMING CONSUMER PROTECTION UNIT
STATE OF WYOMING DEPARTMENT OF ENVIRONMENTAL QUALITY (DEQ)
STATE OF WYOMING UNCLAIMED PROPERTY DIVISION
STATE STREET BANK & TRUST
STEADFAST INSURANCE COMPANY
STEM INC
STERLING NATIONAL
STERLING ORGANIZATION
STONE HARBOR
STROOCK & STROOCK & LAVAN LLP
SUBURBAN PROPANE
SUBURBAN PROPANE 2
SUEZ WATER IDAHO
SUEZ WATER PENNSYLVANIA
SUEZ WATER TOMS RIVER
SUFFOLK COUNTY WATER AUTHORITY
SULLIVAN & CROMWELL LLP
SUMMIT NATURAL GAS OF MAINE IN
SUNRAY POWER OPCO II
SUNTRUST BANK

SWISS RE
TACONIC CAPITAL
TAERIM CO., LTD.
TAL GLOBAL ALLIANCES LIMITED
TAMPA ELECTRIC COMPANY
TANGOE US INC
TAO FINANCE 3-A, LLC
TAO FUND, LLC
TARRANT COUNTY TAX ASSESSOR-COLLECTOR
TARTE INC
TATA COMMUNICATIONS LIMITED
TATA CONSULTANCY SERVICES LTD
TATA TELESERVICES LIMITED
TATCHA LLC
TAUBMAN CO.
TD
TD BANK
TDS TELECOM
TEAM LEASE SERVICES PRIVATE LIMITED
TECO
TECO: PEOPLES GAS
TEMPO HOLDING COMPANY LLC
TENNESSEE DEPART. OF LABOR & WORKFORCE DEVELOPMENT
TENNESSEE DEPARTMENT OF REVENUE
TEXAS DEPARTMENT OF INSURANCE
TEXAS DEPARTMENT OF INSURANCE, COMMISSIONER OF THE DIVISION OF WORKERS' COMPENSATION
TEXAS GAS SERVICE
TEXAS HEALTH HARRIS METHODIST
TEXAS MUTUAL INSURANCE COMPANY
TEXAS STATE NATURAL GAS
TEXAS WORKFORCE COMMISSION
TEXAS DEPARTMENT OF REVENUE
TEXMA INTERNATIONAL CO., LTD.
THE CANYON VALUE REALIZATION FUND, L.P.
THE CITY OF MIAMI BEACH
THE CLARKS COMPANIES N A
THE COMMONWEALTH OF MASSACHUSETTS, OFFICE OF THE ATTORNEY GENERAL
THE DUKE ENERGY COMPANY
THE LEE COMPANY A VF CORP
THE NATURE CONSERVANCY
THE PEOPLE OF THE STATE OF CALIFORNIA
THE RELATED COMPANY
THE RETAIL EQUATION INC

THE VAN HEUSEN COMPANY
THE VANGUARD GROUP
THE WEINSTEIN COMPANY HOLDINGS, LLC
THE WILLIAM CARTER CO
THOMPSON & KNIGHT LLP
THOMPSON HILLS
TIAA
TIBCO SOFTWARE INC
TIGER CAPITAL GROUP, LLC
TIGER INC.
TIME EQUITIES/URBAN RETAIL
TOKIO MARINE HCC
TOO FACED COSMETICS
TOP FUND IV, LLC
TOP PROPERTY GROUP, LLC
TOTES ISOTONER CORP
TOWN N' COUNTRY
TPG
TPG SPECIALTY LENDING, INC.
TRANE US INC
TRANSIER, BILL
TRAVELERS
TRAVELERS PROPERTY CASUALTY CO. OF AMERICA
TRAVIS COUNTY TAX ASSESSOR-COLLECTOR
TREASURER CHESTERFIELD COUNTY
TRI-CITY
TRI-COUNTY ELEC COOP (TX)
TUCSON ELECTRIC POWER
TUCSON ELECTRIC POWER CO
TWIN CITY FIRE INSURANCE COMPANY
TXU ENERGY
TYCO INTEGRATED SECURITY LLC
U S LEGAL SUPPORT INC
U.S. BANK
U.S. BANK NATIONAL ASSOCIATION
U.S. SPECIALTY INSURANCE CO
UGI UTILITIES INC
UMB BANK
UNDERWRITERS AT LLOYD'S
UNION ELECTRIC D/B/A AMEREN MISSOURI
UNITED BANK
UNITED ENTERTAINMENT GROUP
UNITED ILLUMINATING CO

UNITED PARCEL SERVICE
UNITED POWER
UNITED STATES DEPARTMENT OF LABOR
UNITED STATES DEPARTMENT OF THE TREASURY
UNITED STATES OF AMERICA ATTORNEY GENERAL
UNITIL-CAPITAL
UNITIL-ME
UNITIL-NH
UNS ELECTRIC INC
UNS ELECTRIC, INC.
UNS GAS INC
URBAN DECAY COSMETICS LLC
URBAN EDGE PROPERTIES
URBAN RETAIL PROP.
US CUSTOMS SERVICES
UTAH LABOR COMMISSION
UTAH STATE TREASURER
UTAH DEPARTMENT OF REVENUE
VALENCIA WATER COMPANY
VANITY FAIR BRANDS LP
VANS
VANS DIV VF OUTDOOR INC
VECTREN (013)
VECTREN (026)
VECTREN (034)
VERIZON
VERIZON WIRELESS
VERMONT DEPARTMENT OF LABOR
VERMONT GAS SYSTEMS
VERMONT DEPARTMENT OF TAXES
VESTAR DEVELOPMENT
VIRGINIA BEACH CITY TAX COLLECTOR
VIRGINIA DEPARTMENT OF LABOR AND INDUSTRY
VIRGINIA ELECTRIC AND POWER CO. DBA DOMINION VIRGINIA POWER, A VIRGINIA CORPORATION
VIRGINIA NATURAL GAS
VIRGINIA DEPARTMENT OF REVENUE
VNO 100 WEST 33RD ST LLC
VODACOM TECHNOLOGIES PRIVATE LIMITED
VODAFONE MOBILE SERVICES LTD
VORNADO
VORNADO SHENANDOAH HOLDINGS
VORYS SATER SEYMOUR & PEASE
VSP

VSS FUND, L.P.
WAKE COUNTY TAX COLLECTOR
WALMART INC.
WARREN COUNTY TAX COLLECTOR
WASHINGTON DC ATTORNEY GENERAL
WASHINGTON DC CONSUMER PROTECTION DIVISION
WASHINGTON DC OFFICE OF TAX AND REVENUE
WASHINGTON DC UNCLAIMED PROPERTY DIVISION
WASHINGTON DEPARTMENT OF LABOR AND INDUSTRIES
WASHINGTON DEPARTMENT OF REVENUE
WASHINGTON GAS
WASHINGTON PRIME GROUP LP
WASHINGTON PRIME GROUP, L.P.
WAYNE COUNTY EQUAL DEPARTMENT
WEINGARTEN REALTY INVESTORS
WEINSTEIN TELEVISION LLC
WELCOME GROUP
WELLS FARGO
WELLS FARGO
WELLS FARGO BANK, N.A.
WELSPUN USA, INC
WEST VIRGINIA DIVISION OF LABOR
WEST VIRGINIA DEPARTMENT OF REVENUE
WESTDALE CR VENTURES
WESTERN ASSET MANAGEMENT
WESTERN VIRGINIA WATER AUTHOR
WESTFIELD AMERICA
WESTLAND MALL REALTY LLC
WEYCO GROUP INC
WH BUYER, LLC DBA WHP GLOBAL
WHITE & CASE LLP
WHITEBOX ADVISORS LLC
WIDEWATERS GROUP
WILLIAMSON-DICKIE
WILLIS TOWERS WATSON
WILMINGTON TRUST
WILMINGTON TRUST, N.A.
WINDSTREAM
WINTER
WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT
WISCONSIN PUBLIC SERVICE
WISCONSIN DEPARTMENT OF REVENUE
WOLFORD DEVELOPMENT,

WOODBURY
WOODLAND PLAZA II
WPG
WTT HK LIMITED
WYOMING DEPARTMENT OF WORKFORCE SERVICE
WYOMING DEPARTMENT OF REVENUE
XCEL ENERGY-NSP MI WI
XCEL ENERGY-NSP MN NDSD
XCEL ENERGY-PUB SERV of CO
XCEL-SOUTHWESTERN PUBLIC
XEROX CORP
XL BERMUDA LIMITED
XL CATLIN
XO COMMUNICATIONS
YUNUS TEXTILE MILLS LIMITED
ZEBRA TECHNOLOGIES INTL LLC
ZURICH